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1991 Operating Budget

As Adopted By The Metropolitan Council On April 26, 1991

92-00798/

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Municipality of Metropolitan Toronto, Ontario

For the Fiscal Year Beginning

January 1, 1990

Gary R. Houston
President

Jeffrey L. Esser
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Municipality of Metropolitan Toronto, Ontario for its annual budget for the fiscal year beginning January 1, 1990.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

MUNICIPALITY OF METROPOLITAN TORONTO

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A. INTRODUCTION TO THE MUNICIPALITY OF METROPOLITAN TORONTO

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1991 OPERATING BUDGET

FROM THE METROPOLITAN CHAIRMAN

TO MEMBERS OF THE METROPOLITAN TORONTO COUNCIL

I am pleased to forward to you a copy of the 1991 Operating Budget as adopted by Council on April 26, 1991.

On the same occasion last year, I noted with sincere appreciation the efforts expended by Members of Council and staff throughout that budget process. Let me say that, through necessity, the energy and involvement in the 1991 process surpassed even last year's efforts.

The necessity that I refer to of course was the deep economic recession and its impacts upon the Municipality. A general consensus of economists is that the current recession is the worst to be experienced since the thirties. Resulting massive job losses have placed unprecedented pressures on the Corporation's finances through its obligations to fund welfare payments. Another major impact of the recession has been the significant drop in ridership on the Toronto Transit Commission. Other agencies such as the Canadian National Exhibition and the Zoo experienced revenue shortfalls as discretionary income in the community was curtailed. The end result was that the Corporation experienced what I would unequivocally categorize as the most difficult budget process in its history.

Nevertheless I believe that Members of Council can take pride in the decisions made during the process. In setting its capital program for the year Council took the bold step of authorizing a gross expenditure in excess of $740 million, an almost 50% increase above the previous year's level. This increase in the capital program is enough to support approximately 3,500 additional full year jobs and it should be noted that Council is committed to this level of expenditure for the next several years. This represented deliberate action to accelerate necessary planned improvements to the Corporation's infrastructure. In direct operating expenditures the Corporation has provided additional subsidy to the Toronto Transit Commission beyond the cost-sharing formula in order to upgrade service safety and reliability while maintaining fare increases at a reasonable level. Although the Corporation's stated position is that income redistribution or welfare programs should not be funded from the basically inelastic property tax base, the Corporation has more than met all its statutory obligations in the welfare area. In addition, substantial effort has been expended in streamlining the welfare processes in order to alleviate the hardships experienced by victims of the recession and respect the dignity of the individual in the provision of such services.

1991 OPERATING BUDGET

As part of Council's ongoing commitment to environmental improvement, significant new recycling and other landfill diversion initiatives will be funded within the Works Department. Further, an Environmental Secretariat has been established within the Corporation to encourage and develop leading edge waste management techniques within the Corporation's own operations. These, it is hoped, will serve as examples within and beyond the boundaries of the Metropolitan community. All of these programs will be self sustaining by funding through user fees.

The other area where significant amounts of new funding have been allocated is in policing operations. The Police Services Board is committed to preserving Metropolitan Toronto's enviable reputation as a safe community and to maintaining and improving police community relations in an increasingly diverse society. Elsewhere, service improvements have had to be funded through other measures such as reallocation and more efficient use of existing resources. In this respect, it is gratifying to note that an additional 2,000 subsidized daycare spaces will be phased in during 1991 as a result of progress achieved in negotiations with the Province to assume its financial obligations in this area. It is to be hoped that this is a first step towards disentanglement of municipal provincial financing arrangements so that the Metropolitan Corporation's program accountability will more closely correspond with its potential revenue sources.

Achieving this latter aim is the dominant issue in the Corporation's intergovernmental relations. The mismatch between the Corporation's revenue sources and its statutory financial obligations has been dramatically illustrated through the budgetary impacts of welfare caseloads during 1990 and 1991. As Council felt that, particularly during a deep recession, the property taxpayer should not shoulder massive tax increases, the mill rate increase has been maintained at 6.9%, close to the actual rate of inflation, through use of the Corporation's reserves. It is recognized, however, that this is a short term solution and that in the longer term fiscal rationalization must be achieved.

Council is committed to setting policy and priorities and managing the Corporation's affairs with both longer term and short term perspectives. A major accomplishment during 1991 will be the publication of the Corporation's first Strategic Plan articulating the goals of the Metropolitan Corporation and the strategies to meet them. The goals, objectives and achievement targets of the Strategic Plan will be integrated into the planning, budgetary and management processes commencing with the 1992 budget process.

While noting these ongoing improvements to the budget process, I do not wish to detract from the results achieved throughout the 1991 budget process. I wish to express my appreciation to all Members of Council and in particular to Members of the Management Committee who have contributed so much in this regard.

Alan Tonks

2. THE MUNICIPALITY OF METROPOLITAN TORONTO

General

The Municipality of Metropolitan Toronto was incorporated in 1953 as a regional government by an act of the Province of Ontario. It is located on the north shore of Lake Ontario and consists of six municipalities, namely, the City of Toronto, the City of North York, the City of Scarborough, the City of Etobicoke, the City of York, and the Borough of East York. The municipality covers 632 square kilometres extending 40 kilometres along the north shore of Lake Ontario and 16 kilometres inland.

The Metropolitan Corporation was the first community in North America to adopt, as a concept and a structure for local government, a regional federation of municipalities.

Population

Metropolitan Toronto's assessed population was 2,137,204 in 1990 (based on an update to the full enumeration in 1988) representing approximately 25% of the population of Ontario. The following table sets forth the assessed number of individuals in each of the area municipalities at such date:

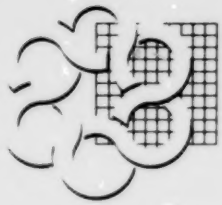
	1990 Assessed Population	% of Total
City of Toronto	595,074	27.9
City of North York	548,040	25.6
City of Scarborough	470,670	22.0
City of Etobicoke	296,107	13.9
City of York	132,612	6.2
Borough of East York	94,701	4.4
	2,137,204	100.0

DIVISION OF MUNICIPAL SERVICES BETWEEN THE METROPOLITAN GOVERNMENT AND THE AREA MUNICIPALITIES

Metropolitan Toronto - M
Area Municipalities - A

	M	A
FINANCE AND TAXATION		
Taxation of Property		A
Debenture borrowing	M	
Local improvement charges		A
GARBAGE COLLECTION AND DISPOSAL		
Collection		A
Recycling	M	A
Disposal	M	
HEALTH		
Public health services		A
Hospital grants	M	A
Ambulance services	M	
HOUSING		
Elderly persons housing	M	
Affordable housing	M	A
Homes for the aged	M	
LICENSING AND INSPECTION		
Business licensing	M	
Dog licensing and pound		A
Marriage licences		A
Building by-laws		A
LIBRARIES		
Central reference and Regional Library	M	
Local libraries		A
PLANNING		
Official plans	M	A
Subdivisions approval	M	A
Zoning		A
POLICE AND FIRE PROTECTION		
Police	M	
Fire		A
PUBLIC EDUCATION		
Educational levy and debentures	M	
Administration		A
PUBLIC TRANSIT		
Toronto Transit Commission	M	
Transportation for Disabled	M	
RECREATION AND COMMUNITY SERVICES		
Regional parks	M	
Local parks		A
Recreation programs		A
Community centres and arenas		A
Municipal golf courses	M	
Municipal zoo	M	
Stadiums and arenas	M	A

	M	A
ROAD CONSTRUCTION AND MAINTENANCE		
Expressways	M	
Arterial roads	M	
Locals roads		A
Bridges and grade separations	M	A
Snow removal	M	A
Street cleaning	M	A
Sidewalks	M	A
SEWAGE DISPOSAL		
Sanitary trunk system and disposal plants	M	
Connecting systems		A
Storm drainage	M	A
TRAFFIC CONTROL		
Traffic regulations	M	A
Cross-walks	M	A
Traffic lights	M	
Street lighting	M	A
Pavement markings	M	A
WATER SUPPLY		
Purification, pumping and trunk distribution system	M	
Local distribution		A
Collection of water bills		A
WELFARE AND SOCIAL SERVICES		
Welfare assistance	M	
Day Care Centres	M	
Assistance to Children's Aid Societies	M	
Other services	M	
OTHER MUNICIPAL SERVICES		
Collection of fines	M	A
Collection of vital statistics		A
Distribution of hydro-electric power		A
Economic development	M	A
Grants to cultural and social service organizations	M	A
Harbour		A
Island airport		A
Municipal parking lots		A
Administration of civic elections	M	A
Redevelopment	M	A
Exhibition Place	M	
Toronto Islands/ferry service	M	



Metropolitan Government Responsibilities

The responsibilities of the Metropolitan Corporation are defined by the Municipality of Metropolitan Toronto Act. Generally, these involve the provision of regional services and infrastructure common to the entire area. Services of a more local nature are the responsibility of the individual area municipalities.

The services provided by the Metropolitan Corporation are provided by fourteen departments and by twelve agencies, boards and commissions funded in part by the Corporation.

For financial reporting purposes, the Corporation's responsibilities are grouped under the following headings:

SOCIAL AND FAMILY SERVICES

Community Services Department provides general welfare assistance, operates homes for the aged, emergency shelter under a hostel program, subsidized day care, and provides assisted housing through the Metropolitan Toronto Housing Company Limited.

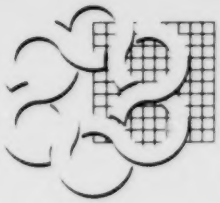
The Corporation also contributes to the operation of the three **Children's Aid Societies** in Metropolitan Toronto.

PROTECTIVE SERVICES

Metropolitan Police Services Board is responsible for the policing and maintenance of law and order within Metropolitan Toronto.

Licensing Commission establishes and supervises performance standards for certain businesses which cater to the general public within Metropolitan Toronto.

Metropolitan Toronto and Region Conservation Authority is a joint Provincial/Municipal body responsible for land conservation and flood protection along the waterfront and major valley system.



TRANSPORTATION SERVICES

Transportation Department designs and maintains the Metropolitan Road System as well as the traffic control measures necessary to implement the roads program.

Toronto Transit Commission constructs and operates the public transportation system, including both surface and rapid transit modes.

ENVIRONMENTAL SERVICES

Works Department is responsible for the disposal of solid waste, the treatment of sanitary sewage and the provision of potable water. The water treatment and major distribution system and sewage treatment are funded by the sale of water to municipalities, and not by the general tax levy. Similarly, Solid Waste Management is fully funded through the collection of tipping fees on waste disposed at Metro Toronto sites.

RECREATIONAL AND CULTURAL SERVICES

Through the **Parks and Property Department**, Metropolitan Toronto develops and maintains the regional park system, which includes the Toronto Islands and (under agreement with the Conservation Authority) lands in the major valleys and along the waterfront.

In addition, the Corporation provides the following specialized facilities:

Metropolitan Toronto Zoo
Metropolitan Toronto Library Board
Exhibition Place
O'Keefe Centre for the Performing Arts
The Guild Inn Cultural Office

AMBULANCE SERVICES

Ambulance Services Department provides emergency and transfer ambulance services and emergency patient care.

GENERAL GOVERNMENT

The following departments provide the administrative, legal and fiscal services required for the operation of Council and the other operating departments. These include:

The Chairman's Office
Audit Department
Chief Administrative Officer's Department
Clerk's Department
Legal Department
Corporate Services Department
Personnel Department
Treasury Department

OTHER

Planning Department assists in the implementation of the Official Plan and other physical development policies of Council.

Grant Programs provides funding to a variety of services and organizations including the Metropolitan Convention and Visitors Association which was previously reported as a separate Metro Agency.

Governmental Organization

Figure 1

Metropolitan Council

Chairman

Standing Committees

Works Committee	Transportation Committee	Parks, Recreation and Property Committee	Management Committee	Community Services and Housing Committee	Legislation and Licensing Committee	Economic Development and Planning Committee
Departments						
			• Chief Administrative Officer's Department			
• Works Department	• Transportation Department	• Parks and Property Department	• Audit Department • Clerk's Department • Corporate Services Department • Legal Department • Personnel Department • Treasury Department	• Ambulance Services Department • Community Services Department		• Planning Department • Economic Development Division
Primary Agencies, Boards and Commissions						
	• Toronto Transit Commission	• Metro Toronto and Region Conservation Authority • Metro Toronto Zoo	• Exhibition Place • The Guild • Metro Toronto Library Board • O'Keefe Centre • Police Services Board	• Catholic Children's Aid Society • Children's Aid Society of Metro Toronto • Housing Company • Housing Development Corp. • Jewish Family and Child Service	• Licensing Commission	• Metro Toronto Convention and Visitors Association

3. ADMINISTRATIVE AND POLITICAL STRUCTURE

Metropolitan Council

The Metropolitan Council is the governing and legislative body for the municipality. Council approves policy and authorizes the raising of revenues and the expending of funds for the provision of services. It receives all reports from Standing Committees and the Management Committee.

Council is composed of 34 Members: nine representatives from the City of Toronto, eight from the City of North York, seven from the City of Scarborough, five from the City of Etobicoke, three from the City of York, and two from the Borough of East York. With the exception of the Mayors, Council Members are directly-elected to Metropolitan Council. The Chairman is selected by Council from among the directly elected Members. Both the Chairman and the Members of the Council have the same three-year term. The term of the present Council expires November 30, 1991.

The Metropolitan Council is supported in the decision-making process by the Management Committee and six Standing Committees. The Management Committee is responsible for the monitoring and controlling of human and financial resources. The Standing Committees consider, in detail, a wide variety of matters concerning program policy and make recommendations thereon, to the full Metropolitan Council. The organizational structure of the Metropolitan Toronto government is outlined in further detail in Figure 1.

Management Committee

The primary role of the Management Committee of the Metropolitan Council is the monitoring and controlling of the financial, human and property resources of the Metropolitan Corporation.

The Management Committee is responsible for the preparation and presentation of the annual estimates of revenues and expenditures and reporting to Council on the operations of the Metropolitan Corporation and its local Boards, Commissions and Agencies.

Standing Committees

The duties of the Standing Committees of Council are as follows:

THE COMMUNITY SERVICES AND HOUSING COMMITTEE

The Community Services and Housing Committee considers and reports upon all matters relating to welfare, community services, ambulance services, housing accommodation, and such other matters as may be referred to it by Council.

THE ECONOMIC DEVELOPMENT AND PLANNING COMMITTEE

The Economic Development and Planning Committee reports on all economic development matters pertaining to the Metropolitan area, all planning matters coming within the jurisdiction of the Metropolitan Council and such other matters as may be referred to it by Council.

THE LEGISLATION AND LICENSING COMMITTEE

The Legislation and Licensing Committee considers and reports on actual or proposed legislation, matters of public interest, licensing and such other matters as may be referred to it by Council.

THE PARKS, RECREATION AND PROPERTY COMMITTEE

The Parks, Recreation and Property Committee reports on all matters relating to Metropolitan parks and recreation areas and to property and such other matters as may be referred to it by Council.

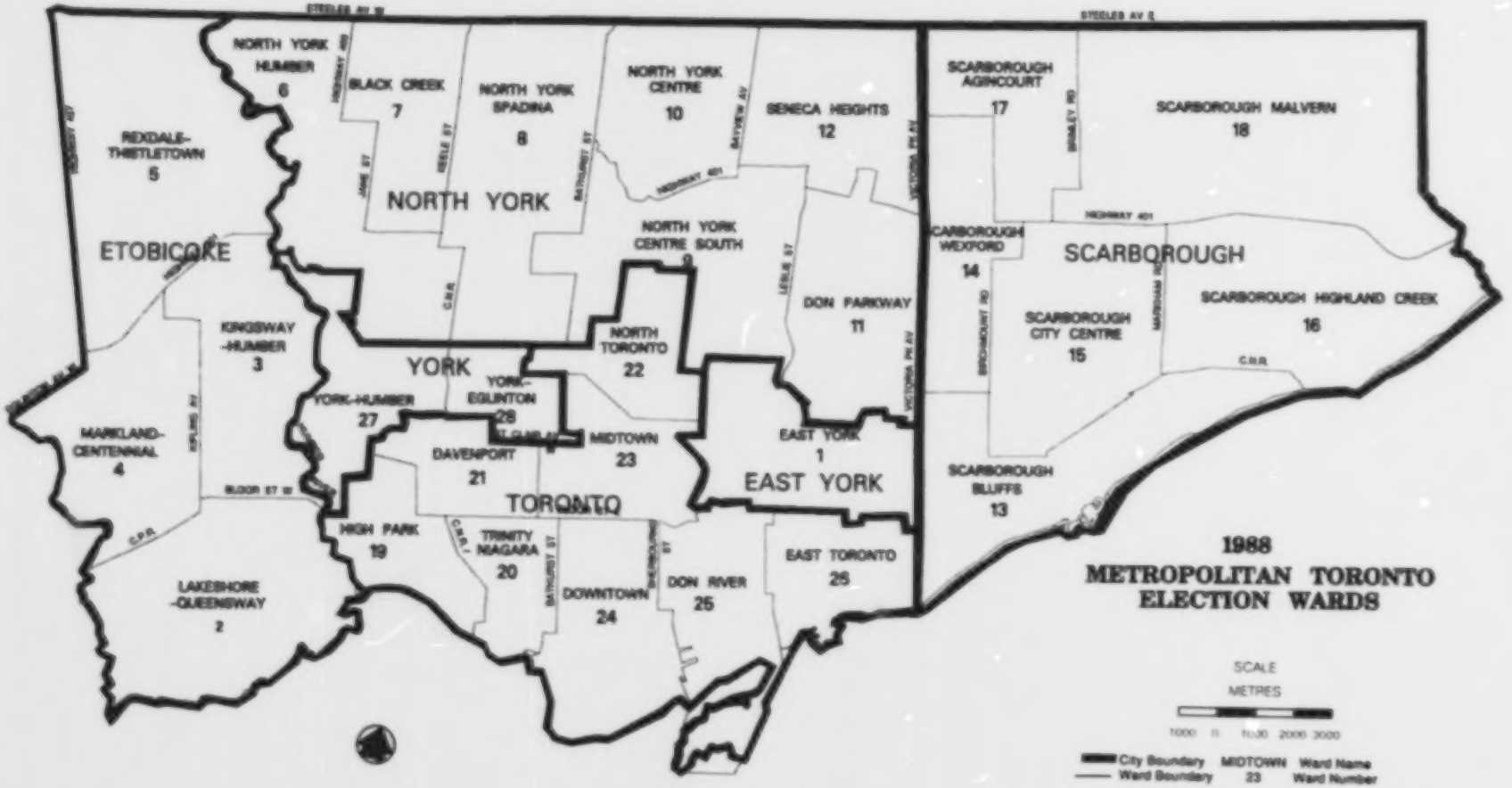
THE TRANSPORTATION COMMITTEE

The Transportation Committee considers and reports on all matters relating to transportation in the Metropolitan area and such other matters as may be referred to it by Council.

THE WORKS COMMITTEE

The Works Committee considers and reports on all matters relating to Metropolitan waterworks, sewage works and waste disposal and such other matters as may be referred to it by Council.

THE MUNICIPALITY OF METROPOLITAN TORONTO



1988
METROPOLITAN TORONTO
ELECTION WARDS

SCALE
METRES
1000 0 1000 2000 3000

City Boundary — Ward Boundary
MIDTOWN Ward Name
23 Ward Number

Metropolitan Ward Number by Provincial Regulation 168/88

Produced for : Planning Department
Produced by : Corporate Printing Services

Date : August 30, 1988

4. MEMBERS OF METROPOLITAN COUNCIL - 1991

CHAIRMAN

ALAN TONKS

CITY OF TORONTO

Mayor	Arthur Eggleton				
Councillor	Joe Pantalone	Ward 20	Councillor	Derwyn Shea	Ward 19
Councillor	Anne Johnston	Ward 22	Councillor	Richard Gilbert	Ward 21
Councillor	Dale Martin	Ward 24	Councillor	Ila Bossons	Ward 23
Councillor	Paul Christie	Ward 26	Councillor	Roger Hollander	Ward 25

CITY OF NORTH YORK

Mayor	Melvin Lastman				
Councillor	Maria Augimeri	Ward 7	Councillor	Mario Gentile	Ward 6
Councillor	Bev Salmon	Ward 9	Councillor	Howard Moscoe	Ward 8
Councillor	Marie Labatte	Ward 11	Councillor	Norman Gardner	Ward 10
			Councillor	Joan King	Ward 12

CITY OF SCARBOROUGH

Mayor	Joyce Trimmer				
Councillor	Maureen Prinsloo	Ward 14	Councillor	Brian Ashton	Ward 13
Councillor	Ken Morrish	Ward 16	Councillor	Brian Harrison	Ward 15
Councillor	Robert Sanders	Ward 18	Councillor	Scott Cavalier	Ward 17

CITY OF ETOBICOKE

Mayor	Bruce Sinclair				
Councillor	Dennis Flynn	Ward 3	Councillor	Blake Kinahan	Ward 2
Councillor	Lois Griffin	Ward 5	Councillor	Dick O'Brien	Ward 4

CITY OF YORK

Mayor	Fergy Brown				
Councillor	Mike Colle	Ward 28	Councillor (and Metro Chairman)	Alan Tonks	Ward 27

BOROUGH OF EAST YORK

Mayor	David Johnson				
			Councillor	Peter Oyler	Ward 1

5. HEADS OF METROPOLITAN DEPARTMENTS

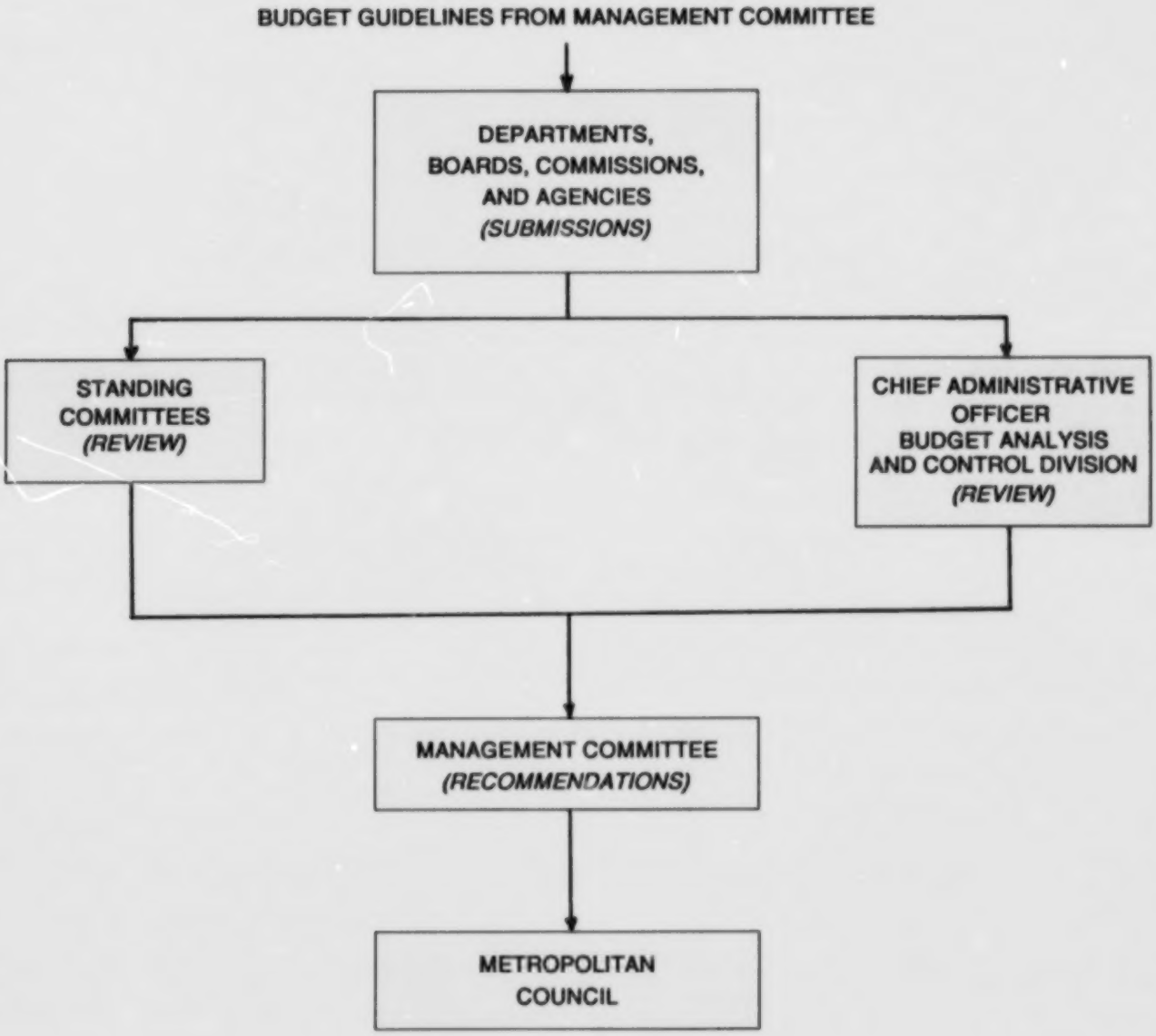
Chief Administrative Officer's Department	D.E. Richmond Chief Administrative Officer
Ambulance Services Department	J.H. Dean Commissioner
Audit Department	A.G. Andrews Metropolitan Auditor
Clerk's Department	D. Crombie Metropolitan Clerk
Community Services Department	D.R. Richmond Commissioner
Legal Department	O. Doyle Metropolitan Solicitor
Corporate Services Department	C.C. Roberts Commissioner
Parks and Property Department	R.G. Bundy Commissioner
Personnel Department	P.E. Ferguson Commissioner
Planning Department	J.A. Gartner Commissioner
Transportation Department	D. Floyd Commissioner
Treasury Department	J.L. Pickard Commissioner of Finance and Treasurer
Works Department	R.G. Ferguson Commissioner

HEADS OF METROPOLITAN AGENCIES, BOARDS AND COMMISSIONS

Children's Aid Societies:	
Catholic Children's Aid Society	C. Maloney Executive Director
Children's Aid Society of Metropolitan Toronto	B. Rivers Executive Director
Jewish Family and Child Service	G. Wolfe Executive Director
Exhibition Place	P. Moore Chief General Manager
Licensing Commission	C. Ruddell-Foster General Manager
Metropolitan Toronto Library Board	F. Schwenger Director
Metropolitan Toronto and Region Conservation Authority	W.A. McLean General Manager
Metropolitan Toronto Zoo	C.J. White General Manager
O'Keefe Centre for the Performing Arts	M. Onrot General Manager
Police Services Board	W.J. McCormack Chief of Police
The Guild - Cultural Department	B. Rasch Board Chairman
Toronto Transit Commission	A.F. Leach Chief General Manager

Figure 3

METROPOLITAN TORONTO BUDGET PROCESS


BUDGET GUIDELINES FROM MANAGEMENT COMMITTEE
DEPARTMENTS, BOARDS, COMMISSIONS, AND AGENCIES (SUBMISSIONS)
STANDING COMMITTEES (REVIEW)
CHIEF ADMINISTRATIVE OFFICER BUDGET ANALYSIS AND CONTROL DIVISION (REVIEW)
MANAGEMENT COMMITTEE (RECOMMENDATIONS)
METROPOLITAN COUNCIL

6. BUDGET PROCESS WITHIN METROPOLITAN TORONTO

General

The Metropolitan Toronto budget process is shown schematically in Figure 3. There is a certain amount of overlap but the timetable of the various stages is generally as follows:

November	Departmental/Agency submissions to Standing Committees and to Chief Administrative Officer's Department
November - February	Standing Committee and Chief Administrative Officer's Department review
January - March	Management Committee review and recommendations to Council
April	Council determination of final budget

The Budget Process is coordinated by the Chief Administrative Officer's Department. Following Standing Committee review of the individual departmental/agency budgets, Management Committee Members meet with their respective departments, boards, agencies and commissions. The Management Committee responsibilities include reviewing the budget submissions, analyzing programs and recommending appropriation funding levels (operating and capital) to the Metropolitan Council.

Membership of the Management Committee is as follows:

Chairman A. Tonks (Chairman)
Councillor S. Cavalier
Councillor R. Gilbert
Mayor D. Johnson
Councillor A. Johnston
Councillor M. Prinsloo
Councillor D. O'Brien
Councillor J. Pantalone
Mayor B. Sinclair

Capital and Operating Budgets

It should be noted that the budget process, as outlined above, is effected in two phases. In the initial phase, Council approves a five year capital program comprising an approved capital program for the current year and a planned program for the succeeding four years. In the latter phase, Council approves the operating budget for the year.

The capital program impacts the operating budget through capital from current financing and debt charges. The former amount represents the amount of the current year's approved capital program financed directly from the current levy. The latter amount is the sum total of interest charges on unmatured debentures issued to finance capital programs of the current and preceding years.

The Corporation's policies regarding capital financing are set out in Section 7. Details of the capital program are available by reference to the 1991-1995 capital program approved by Council on February 13, 1991.

Budget Amendment Process

As explained in Section 7, Budgetary Policy, the Municipality cannot specifically budget for a surplus and must adopt a budget sufficient to meet all obligations and debts falling due in the year.

The Budget Variance Sub Committee which is a sub committee of Management Committee is charged with monitoring the Corporation's in-year actual revenue and expenditure results compared to budget.

Additionally, before a department can make any expenditure which is not included in the approved estimates and which will impact future budgets, or which will cause it to exceed an expenditure appropriation in the approved estimates, the department must forward a submission to the Budget Variance Sub Committee. Should the Sub Committee recommend approval, funding must be found from within the Corporate Contingency Account or from some offsetting underexpenditure. The Sub Committee makes recommendations to Management Committee for consideration and forwarding to Council for ultimate approval.

The Budget Variance Sub Committee consists of:

Councillor D. O'Brien (Chairman)
Councillor M. Prinsloo
Councillor J. Pantalone

7. BUDGETARY POLICY

General

The Metropolitan Corporation is subject to all Provincial legislation regarding municipalities in the Province of Ontario. With respect to budgetary matters, the over-riding legislation is that, annually, the municipality must adopt a budget sufficient to pay all debts falling due within the year. The Corporation may not specifically budget for an in-year surplus. Any surplus which occurs must be fully applied to reduce the following year's levy.

The Corporation's accounting practices follow generally accepted accounting principles for Ontario Municipalities. Thus the accrual basis of accounting is used. Depreciation of fixed assets is not charged against the operating budget. Rather, the charge in the operating budget is the actual charge of financing the asset in the year in question until all debt applicable to the asset has been retired. Proceeds from sale of assets are applied to reduce the financing required for new capital assets in the year of disposal.

Corporation Policy

The Corporation's policy guidelines with respect to debt management and mill rate increases resulting from adoption of the operating budget, approved by Council in 1985 and re-affirmed in 1990, are as follows:

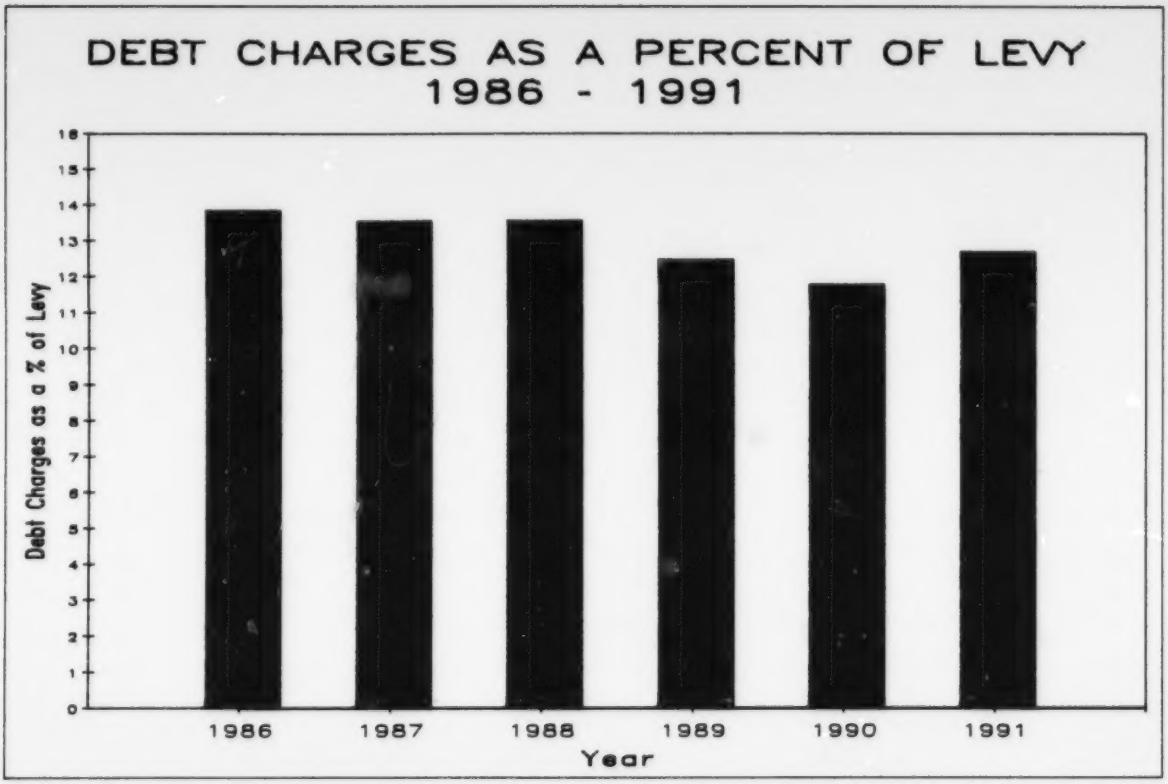
- debt charges should average not more than 15% of the levy;

- the percentage of net capital expenditure to be raised annually from the levy should be no more than 50% of the financing required; and

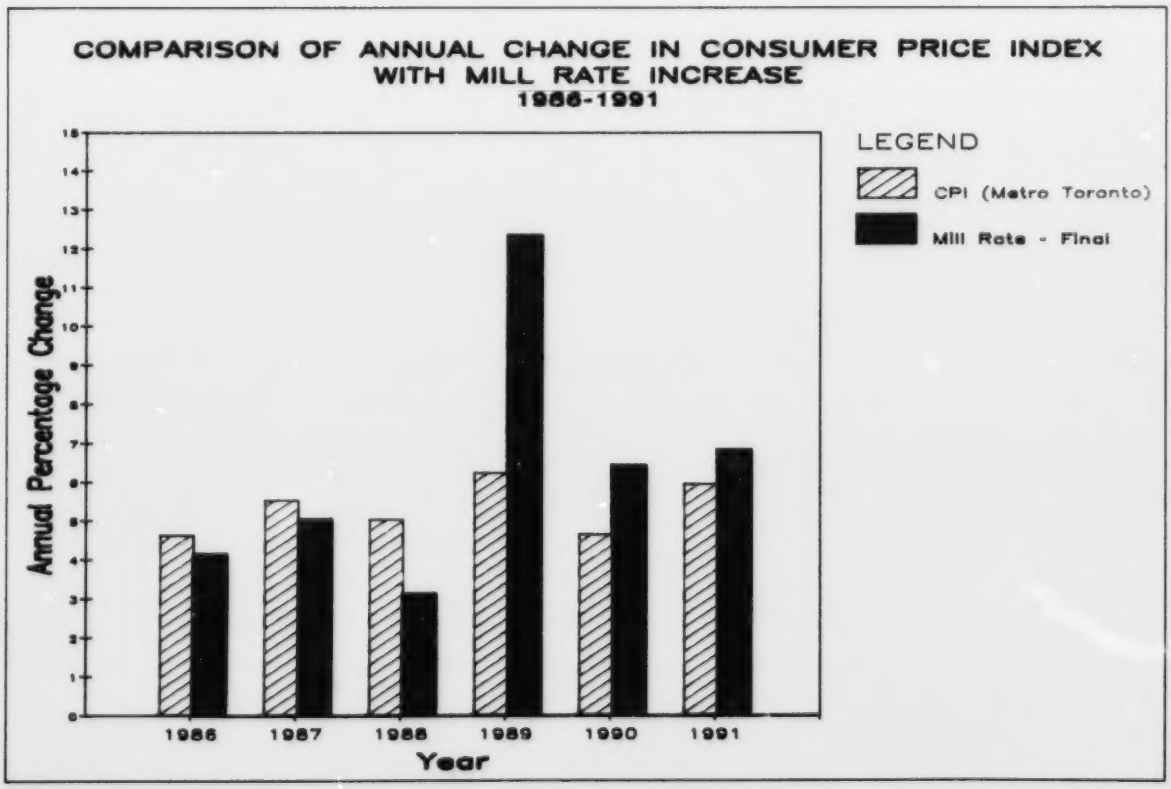
- the mill rate should increase each year by no more than the estimated inflation rate within the economy as measured by the Consumer Price Index in the absence of significant expansion of existing programs or the introduction of new programs.

The Corporation's experience with respect to the ratio of debt charges to the levy for the period 1986 through 1991 is depicted in Graph 1. Financing of Capital from Current has been maintained at six mills since set at that level by Council in 1985. Graph 2 sets out the Corporation's record of mill rate increases compared with the Metropolitan Toronto Consumer Price Index for the period 1986 through 1991.

GRAPH 1



GRAPH 2



B. EXECUTIVE SUMMARY

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METROPOLITAN GENERAL PURPOSE REQUIREMENTS

B. EXECUTIVE SUMMARY

1. INTRODUCTION

This section contains a brief commentary on the 1991 Operating Budget for General Purpose Requirements for the Municipality of Metropolitan Toronto and its local boards, commissions, and agencies. The expenditure levels shown were approved by the Metropolitan Council on April 26, 1991, and will govern corporate activities for the 1991 fiscal year. Operations of the Metropolitan Corporation for General Purpose requirements includes all Metropolitan departments, boards, commissions, and agencies except Water Supply. These are financed from the general levy, Provincial grants, and other general and program-generated revenues.

Detailed information on the 1991 Metro Budget for General Purposes can be found in Section C of this book. It should be noted that the operating budget for general purposes includes financing charges related to unmatured debentures issued in respect of prior years' capital programs and projected financing charges in respect of the 1991 capital program adopted by Council on February 13, 1991. More detailed information on the latter program may be obtained by reference to the document published separately entitled "Five Year Capital Works Program, 1991-1995".

2. THE 1991 ESTIMATE FOR GENERAL PURPOSE REQUIREMENTS

The approved Corporate gross expenditure of $2,904,718.3 thousand represents an increase of 23.9% over the 1990 Estimate. Provincial grants and subsidies have increased by 42.3% to $1,199,220.6 thousand while other revenue has increased by 31.2% to $669,713.8 thousand. The net effect is that, for 1991, the Corporation's net expenditures will total $1,035,783.9 thousand, an increase of 4.5%.

The general levy, the amount to be raised by taxation, is determined by deducting the surplus carried forward from 1990 operations from the Corporation's net expenditure. Application of the 1990 surplus of $15,481.1 thousand results in a net levy of $1,020,302.8 thousand. Since the 1990 surplus was considerably lower than that experienced in 1989, the resultant 1991 net levy shows an increase of 9.0% over the 1990 figure.

Since the Corporation's weighted assessment, which is used to establish the mill rate calculation, increased by 1.9% for 1991, the overall effect of expenditure increases upon the mill rate is 6.9%.

Summary statistics are set out in Table 1.

TABLE 1

SUMMARY OF ESTIMATED EXPENDITURES
AND REVENUES FOR 1991
($000'S)

	1991 ESTIMATE $	1990 ESTIMATE $	1990 ACTUAL $
GROSS EXPENDITURE	2,904,718.3	2,344,184.4	2,432,891.6
PROVINCIAL GRANTS AND SUBSIDIES	1,199,220.6	842,842.4	911,400.1
OTHER REVENUE	669,713.8	510,300.6	545,931.2
NET EXPENDITURE	1,035,783.9	991,041.4	975,560.3
PRIOR YEAR'S SURPLUS	15,481.1	55,159.7 *	39,678.6 **
GENERAL LEVY	1,020,302.8	935,881.7	935,881.7

GENERAL LEVY Increase is 9.0% over 1990 Estimate. With an increase in weighted assessment of 1.9%, the increase in the "AVERAGE MILL RATE" is 6.9 %

* Actual
** Surplus from 1989 less Surplus from 1990

Table 2 provides comparative data, on an estimate basis, from 1986 to 1991.

1991 OPERATING BUDGET

TABLE 2

1986–1991 COMPARATIVE STATISTICS

ESTIMATE/ESTIMATE ($000's)

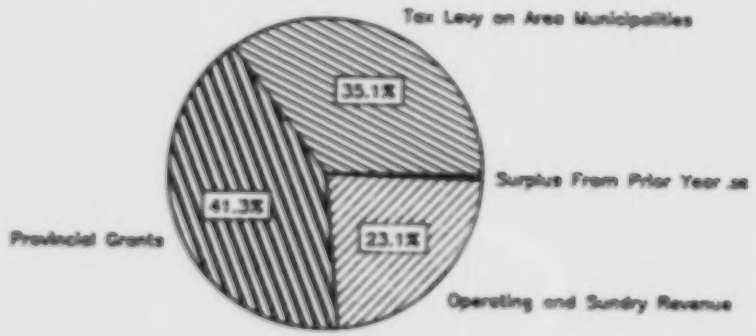
	1986 Estimate	1987 Estimate	1988 Estimate	1989 Estimate	1990 Estimate	1991 Estimate
Gross Expenditure ($ millions)	1,521.6	1,688.5	1,861.5	2,114.3	2,344.2	2,904.7
% Gross Expenditure Increase	8.3	11.0	10.2	13.6	10.9	23.9
% Increase in Provincial Grants and Subsidies	9.1	13.4	12.4	15.8	9.0	42.3
% Increase in Other Revenue	13.7	12.6	16.6	15.9	13.4	31.2
% Net Expenditure Increase	5.7	8.5	5.8	10.7	11.2	4.5
Surplus from Previous Year ($ millions)	37.8	52.6	57.7	33.2	55.2	15.5
% General Levy Increase	5.7	6.7	5.5	14.8	9.1	9.0
% Increase in Assessment	1.3	1.5	2.3	2.1	2.4	1.9
% Increase in Mill Rate	4.2	5.1	3.2	12.4	6.5	6.9
% Increase in Consumer Price Index	4.7	5.6	5.1	6.3	4.7	6.0

Graph 3 sets out the components of the Corporation's 1991 Revenues and Expenditures for General Purposes of $2,904,718.3 thousand. Graph 4 depicts the distribution of the 1991 Tax Dollar for General Purposes.

Schedules 3 and 4 on pages C-83 to C-89 contain the estimated expenditures and revenues for general purposes on a gross departmental basis, and Schedules 5 and 6 on pages C-91 to C-97 summarize the same information on a net departmental basis.

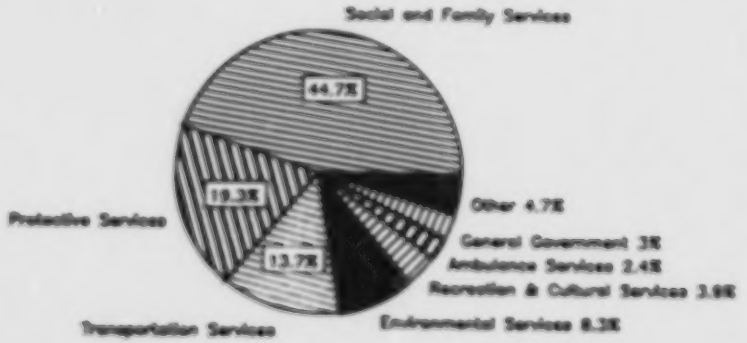
1991 REVENUES AND EXPENDITURES FOR GENERAL PURPOSES

REVENUES - SOURCES OF FUNDS



	Amount ($000.0)	%
Tax Levy on Area Municipalities	1,020,302.8	35.1%
Provincial Grants	1,199,220.6	41.3%
Operating and Sundry Revenue	669,713.8	23.1%
Surplus from Prior Year	15,481.1	0.5%
1991 Revenues	2,904,718.3	100.0%

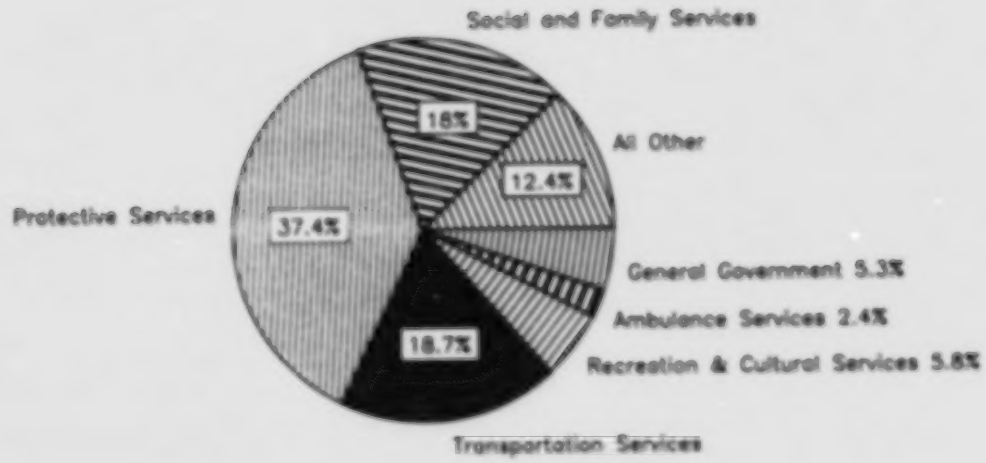
GROSS EXPENDITURES - APPLICATIONS OF FUNDS



	Amount ($000.0)	%
Social and Family Services	1,298,158.9	44.7%
Protective Services	560,542.4	19.3%
Transportation Services	398,385.3	13.7%
Environmental Services	241,146.4	8.3%
Recreation and Cultural Services	113,567.1	3.9%
Ambulance Services	68,621.6	2.4%
General Government	85,817.4	3.0%
Other	138,479.2	4.7%
1991 Gross Expenditures	2,904,718.3	100.0%

GRAPH 3

DISTRIBUTION OF 1991 TAX DOLLAR FOR GENERAL PURPOSES



2.1 1991 GROSS EXPENDITURES

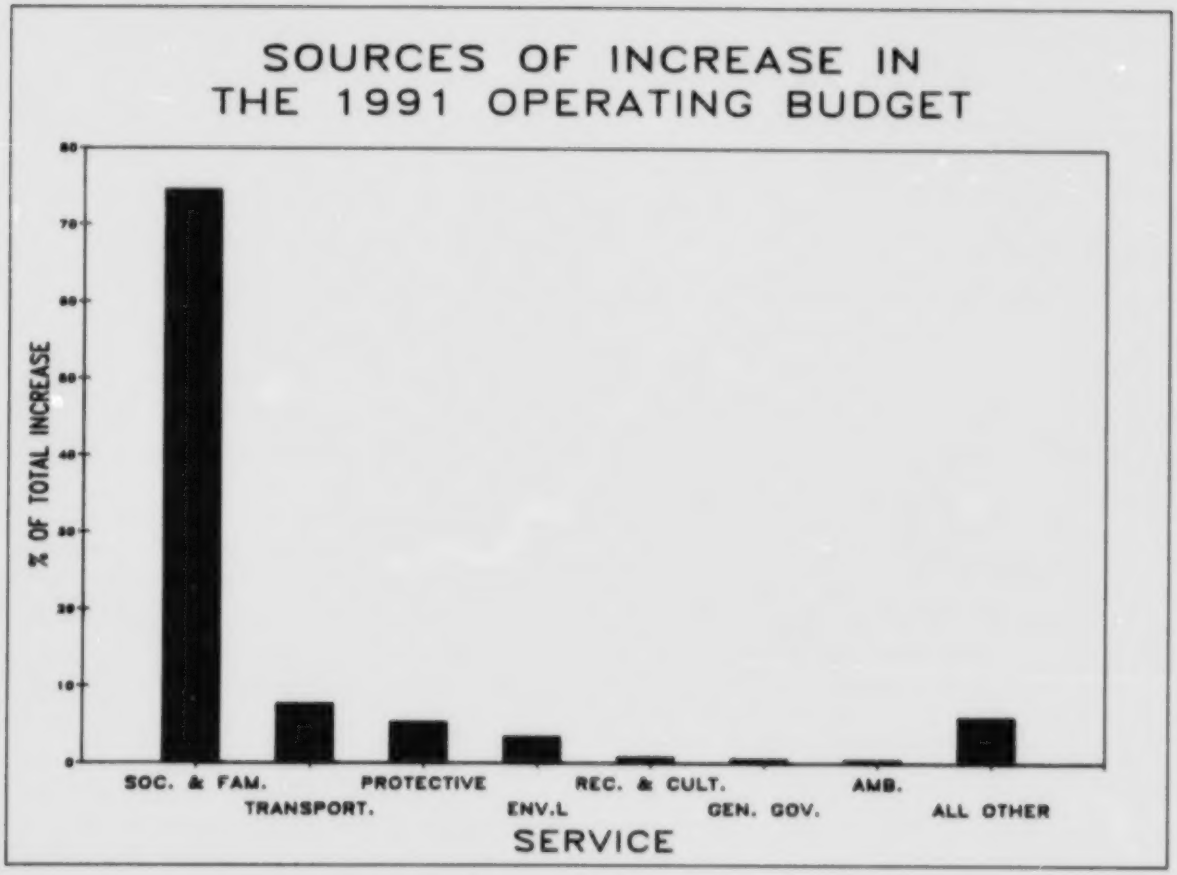
GROSS EXPENDITURES	**2,904,718.3**	**2,344,184.4**	**2,432,891.6**

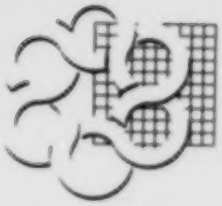
The Corporation's 1991 gross expenditures by function are shown below:

	1991 Estimate	1990 Estimate	1990 Actual
Social and Family Services	1,298,158.9	883,570.0	959,107.2
Protective Services	560,542.4	529,868.9	534,464.1
Transportation Services	398,385.3	355,181.5	361,062.0
Environmental Services	241,146.4	221,410.1	209,884.7
Recreational and Cultural Services	113,567.1	108,495.5	104,323.0
Ambulance Services	68,621.6	65,463.0	69,020.8
General Government	85,817.4	81,688.9	82,591.0
All Other	138,479.2	98,506.5	112,438.8
	2,904,718.3	2,344,184.4	2,432,891.6

Detailed information on departmental, agency, board and commission operations is provided in Section C of this book. The components which give rise to the Corporation's gross expenditure increase are depicted graphically on Graph 5. A brief review of the major policy thrusts contributing to these increases is set out below:

GRAPH 5


SOURCES OF INCREASE IN
THE 1991 OPERATING BUDGET
% OF TOTAL INCREASE
70
0
SOC. & FAM.
TRANSPORT.
PROTECTIVE
ENV.L
REC. & CULT.
GEN. GOV.
AMB.
ALL OTHER
SERVICE



General

The effects of the downturn in the Canadian economy commencing in 1990 have been particularly severe in the Province of Ontario and, by extension, Metropolitan Toronto given that these economies had been most buoyant during the period of economic growth in the mid to late eighties. Recession related expenditures account for the majority of the Corporation's increase in 1991 expenditures over 1990. In particular these take the form of the Corporation's share of social assistance transfer payments to individuals. Additionally job loss and other recession related impacts have caused ridership on the Toronto Transit Commission to decline significantly. Given the corresponding revenue reduction, the Corporation has increased its subsidy to the Commission substantially.

Other significant expenditure increases are mainly in policing services and in environmental improvement measures such as increased recycling and diversion from landfill. These latter measures are funded outside the tax levy.

In most other areas of the Corporation, every effort has been made to curtail expenditures and fund new initiatives through re-allocation of existing resources.

Social and Family Services

The overwhelming factor affecting the 1991 operating budget has been the increase in General Welfare Assistance payments to individuals administered through the Community Sevices Department. On a year to year basis, the caseload administered by the Department has doubled. This has resulted from a number of factors, most notably the recession and changes made by the federal government to eligibility requirements for Unemployment Insurance benefits. Associated with these increases is the addition of 148 new staff in the Social Services Division.

Two thousand new day care spaces will be phased in during the year as a result of successful negotiations with the Province to fund its obligations under this program.

Protective Services

Increased demands have been placed on Police resources for providing security in Provincial courts. In recognition of this factor and other increased demands on the force, funding has been provided to the Police Services Board for an additional 85 uniform officers and 41 civilian staff.

Transportation Services

As explained above, the impacts of the current recession are the major cause in ridership decline. Metro's contribution for conventional transit is therefore budgeted to increase by 9.4% as farebox revenue will fall short of the ratio required under the funding formula.

Funding for Wheel Trans operations for the mobility disadvantaged are budgeted to increase by over 25% as a result of enhancements to this service.

Environmental Services

All solid waste management expenditures are fully funded from the tipping fees on private waste haulers depositing refuse in Metro's landfill sites. Similarly, surcharges on water sales now completely cover the cost of water pollution control.

Solid waste reduction is being facilitated through several recycling initiatives. Environmental quality is also being emphasized through a reclamation project for contaminated soil.

Ambulance Services

Additional staff and implementation of the Emergency Medical Care Defibrillation program is being planned for 1991. The program is designed to improve the survivability of heart attack victims.

General Government

Initiatives in this area include the implementation of an Environmental Secretariat to coordinate environmental activities within the Corporation and an Access to Services/Interpreter Bureau to help ensure that various linguistic groups have access to Metro services.

1991 will see the publication of the Corporation's first Strategic Plan. This is the culmination of an intensive review of the needs of the residents of Metropolitan Toronto, the goals of its Government, and the strategies that might be implemented to meet them.

Also during the year, the new Metro Archives and Record Centre, which will house a permanent repository of information on the Metro government, will officially open.

All Other

The Estimate over Estimate increase in other items relate primarily to provisions for a general salary and fringe benefit increase for all Metro departments plus the Police, Library, Zoo and Licensing. Following the salary settlement, funds will be transferred to the respective departments and agencies.

2.2 PROVINCIAL GRANTS AND SUBSIDIES

PROVINCIAL GRANTS AND SUBSIDIES	**1,199,220.6**	**842,842.4**	**911,400.1**

Provincial financial assistance to the Metropolitan Corporation takes the form of both conditional and unconditional grants and subsidies. Conditional grants and subsidies are designed to be allocated on the basis of actual expenditures in the various program areas. Unconditional grants are allocated on a specific formula eg. a discrete amount per household which is not tied down to any particular level of expenditure or any particular program.

In 1991 unconditional grants will increase by 5.0%. However, as can be seen from the table and charts below, the Province has generally been restricting the level of increase of unconditional grants programs. This represents a provincial policy to direct funds to specific programs which represent provincial priorities but which may not always coincide with an individual municipality's ranking of priorities.

Conditional grants have increased by 49.3 per cent over the 1990 Estimate, almost exclusively as a result of mandatory provincial support of welfare which has increased by $320.6 million or 84.0 per cent over the previous year's Estimate. A deterioration in the economy in the latter half of 1990 translated into higher than budgeted revenues for this purpose in 1990. The Provincial government has indicated that the whole issue of the provincial-municipal financial arrangement will be reviewed, particularly in the area of social assistance. Metro Council has continually endorsed the "disentanglement" of provincial funding to ensure that there is a greater relationship between program policy and funding responsibilities in the provision of services by the various levels of government.

Funding increases in Children's Services totalling $13.7 million reflect, in part, an agreement reached with the Province which seeks to re-establish a funding formula in the provision of child care of 80 per cent from the Provincial Government and 20 per cent from Metro. The agreement also sought to address funding shortfalls from provincial commitments of

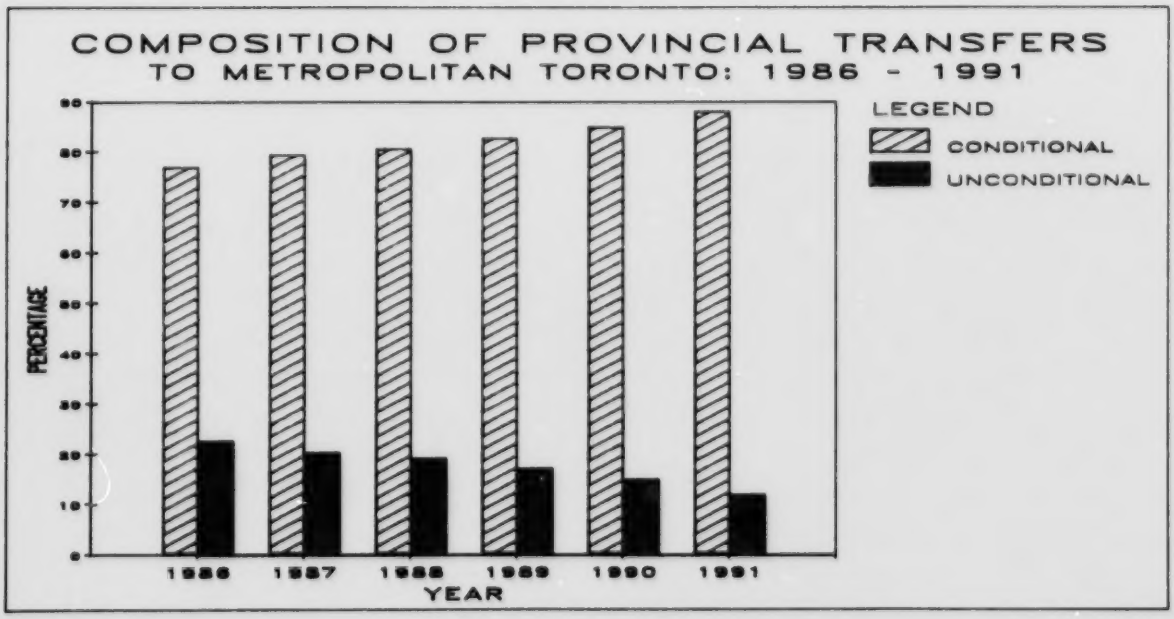
TABLE 3

PROVINCIAL GRANTS AND SUBSIDIES
TO METROPOLITAN TORONTO

($000's)

	1987 Actual $	1988 Actual $	1989 Actual $	1990 Actual $	1991 Estimate $
UNCONDITIONAL GRANTS					
General Support	53,541.9	60,056.7	60,096.6	65,495.2	68,770.0
General Per Household	25,661.3	25,843.1	25,843.1	26,539.1	27,866.0
Police Per Household	42,768.8	43,071.8	43,071.8	44,231.7	46,443.4
Revenue Guarantee	403.3	0.0	0.0	0.0	0.0
Total Unconditional	122,375.3	128,971.6	129,011.5	136,266.0	143,079.4
CONDITIONAL GRANTS					
Community Serv.s Dept.	345,375.7	402,436.7	468,250.6	605,640.3	873,377.8
Toronto Transit Comm.	84,381.9	93,104.0	103,362.3	116,229.1	126,199.6
Ambulance Serv.s Dept.	26,170.2	27,407.3	30,761.3	35,401.0	35,973.2
Transportation Dept.	15,389.9	16,044.5	16,449.5	16,474.4	17,300.0
Other	2,665.5	1,362.8	1,204.3	1,389.3	3,290.6
Total Conditional	473,983.2	540,355.3	620,028.0	775,134.1	1,056,141.2
TOTAL	596,358.5	669,326.9	749,039.5	911,400.1	1,199,220.6

GRAPH 6



previous years. While this is an encouraging development, there remain a number of ongoing unresolved funding issues with the Province.

The Toronto Transit Commission is expected to see a $9.2 million increase in Provincial subsidies in 1991 of which $4.0 million will support service improvements and volume increases in Wheel Trans. The remainder of the increase will help support the operating costs of conventional transit.

The estimates of individual grants and subsidies included in Metropolitan Toronto's Operating Budget are the best available at this time, but may change as a result of announcements made by various Provincial Ministries.

2.3 OTHER REVENUE

OTHER REVENUE	**669,713.8**	**510,300.6**	**545,931.2**

The major components of this item are as follows:

Works Department	241,146.4	202,778.2	192,984.0
Community Services Department	183,627.7	170,328.9	161,569.8
Other Departmental and Agency Revenues	36,842.9	39,780.7	39,490.7
Unallocated Revenues	208,096.8	97,412.8	151,886.7
	669,713.8	510,300.6	545,931.2

The Works Department revenue comprises $93.6 million in solid waste management revenues, an increase of $24.5 million over the amount budgeted in 1990, and water pollution control revenues of $143.9 million, an increase of $13.5 million over the corresponding 1990 figure, and $3.7 million in Other Revenues.

The disposal fee revenue credited to the solid waste management operating revenue account represents that portion of the tipping fee which covers actual cost of disposal. The excess over cost of disposal charged to industrial and commercial users is credited to a specifically designated reserve. Generally, withdrawals are made from the reserve to cover a portion of specific capital projects, and to fund recycling and landfill diversion projects in the operating budget. The increase in funding for the latter activity in 1991 is responsible for almost all of the increase in solid waste management revenues. Greater tonnage than that budgeted in 1990 and rate increases approved by Metro Council are the main reasons for the remainder of the increase.

The increase in water pollution control revenues of 10.4% arises from a combination of increases in the basic water rate, the sewer surcharge and the volume of consumption. The Corporation has now placed the entire water system (sewage treatment, purification and supply) on an entirely self-financing basis.

Community Services Department revenues represent user fees such as the fees charged to residential care residents in Homes for the Aged, rents charged in subsidized housing and daycare user fees. As the Corporation's general policy is to increase user fees set by departments by no more than the rate of inflation, increases beyond this rate are generally volume driven.

Other departmental and agency revenues include user fees such as green fees and ferry service fees charged by the Parks and Property Department and licence fees charged by the Metropolitan Licensing Commission.

Unallocated Corporate Revenues budgeted for 1991 include parking violation tags of $42.5 million, interest earnings of $46.8 million and supplementary taxes of $19.2 million. Of particular note is Council approval of an allocation of three special one-time offsets in 1991 to reduce the impact of extraordinary welfare costs and other recession related expenditures. A total of $55.1 million has been redirected from solid waste management tipping fees to corporate revenues and a further $18.0 million has been transferred from the reserve for major expenditure variations. In addition, sinking fund surplus funds in the amount of $18.8 million, which have traditionally been used to reduce capital debenturing, have been allocated to general revenues in 1991.

2.4 SURPLUS FROM PREVIOUS YEAR

PREVIOUS YEAR'S SURPLUS	**15,481.1**	**55,159.7**	**39,678.6**

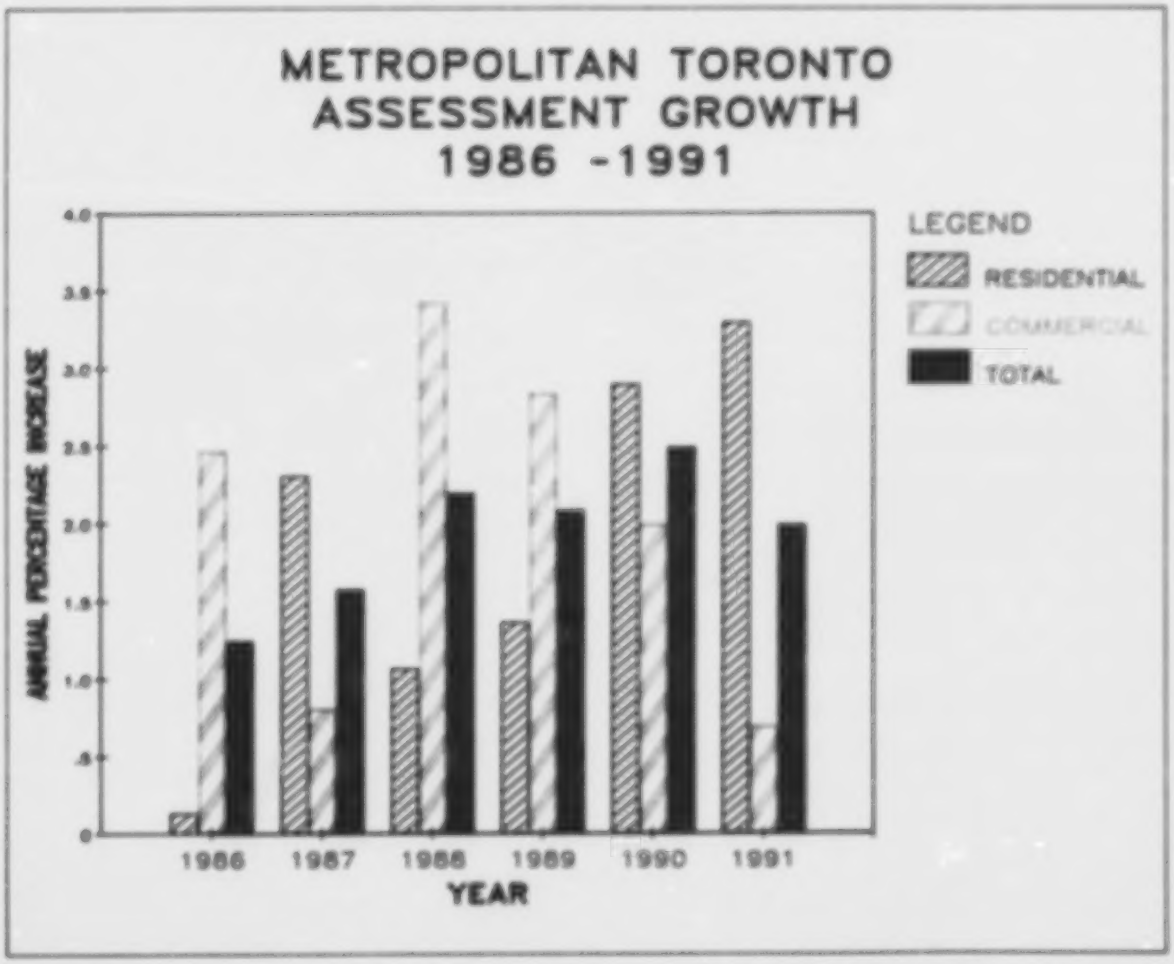
In 1990, the actual net expenditure variance from Corporate estimates was $15,481.1 thousand. This surplus contributes 0.8% to 1991 corporate non-levy revenues. The surplus during the previous budget period was $55,159.7 thousand. The major reasons for the year to year decline in surplus were increased welfare and policing costs and reduced Toronto Transit Commission farebox revenue.

Under provincial statute, municipalities cannot deficit finance or specifically budget for a surplus. Any surplus experienced is applied the following year to reduce the amount of net expenditure to be raised through taxation.

2.5 ASSESSMENT GROWTH

The Corporation's net expenditure less any prior year's surplus represents the levy, the cost of programs which has to be raised through property taxation. However, the effect of expenditure increases on the mill rate calculations is modified by the extent of assessment growth. The increase in the weighted assessment, which is used to establish the apportionment of the Metropolitan levy, is 1.9%, for 1991. Schedule 2 on page C-81 shows the growth in weighted assessment by area municipality from 1988 to 1991. Growth in assessment by category, residential and commercial, is highlighted in Graph No. 7.

GRAPH 7



2.6 MILL RATE INCREASE

The "average equivalent mill rate" increase for 1991 over 1990 for Metro General Purpose requirements is 6.9%.

The Metropolitan Corporation levies sums of money, not mill rates, on the constituent area municipalities. However, it has been customary, for purposes of yearly comparisons, to express the total general levy in terms of an "average equivalent residential mill rate".

The Metropolitan general levy requirement is apportioned over the six area municipalities on the basis of the weighted total general Metropolitan assessment to determine the net amount of money actually levied upon each area municipality. Such sums are then converted by each area municipality into its own residential and commercial mill rates, based on taxable assessments, with the residential rate established at 85% of the commercial rate. These rates will differ from the Metropolitan "average equivalent residential mill rate", which is simply an expression of the net Metropolitan levy in relation to the total Metropolitan "equalized assessment" used in the apportionment process.

For the purposes of comparing the Metro mill rate in 1991 with that in 1990, the calculated "average equivalent mill rates" are shown in Table 4 below for general purpose requirements.

TABLE 4

"AVERAGE EQUIVALENT MILL RATES" FOR
GENERAL PURPOSE REQUIREMENTS

	General Levy	Weighted Assessment	"Average Equivalent Mill Rate"	
			Commercial	Residential
1991 Estimate	1,020,302.8	9,140,116,467	111.63 mills	94.89 mills
1990 Estimate	935,881.7	8,966,117,109	104.38 mills	88.72 mills
Increase - 1991 over 1990	84,421.1 or 9.0%	173,999,358 or 1.9%	7.25 mills or 6.9%	6.17 mills or 6.9%

Note: Mill Rate = $\frac{\text{General Levy}}{\text{Weighted Assessment}} \times 1{,}000$

The Corporation's policy with respect to mill rate increases has been that, in the absence of program expansions and enhancements, the mill rate increase should not exceed the rate of inflation in Metropolitan Toronto.

2.7 ESTABLISHMENT OF STRENGTH

Schedule 9 on page C-101 shows the establishment of strength levels for all departments, boards, agencies and commissions, and compares the approved levels for 1991 to the approved establishment as at January 1, 1991. In 1991, the total establishment is estimated to increase by 346 positions. The major sources of this increase include 126 positions for the Metropolitan Toronto Police, 108 positions in the Community Services Department, and 39 positions in the Works Department.

Of the 346 positions approved for funding, 183 represent conversions of temporary staff to permanent.

2.8 RESERVES/RESERVE FUNDS

The dollar balances of the various Metropolitan reserves/reserve funds for General Purposes is shown in Schedule 8 on page C-100.

A reserve is an amount of revenue earmarked for a particular purpose. It has no reference to any specific assets and therefore, no investment income is attributed to a reserve.

A reserve fund is the same as a reserve, except that it has distinguishable assets and the money set aside is paid into a separate bank account. Income earned on investment is required to be added to the reserve fund and accounted for as part of the reserve fund.

2.9 GLOSSARY OF SELECTED BUDGET TERMS

Accrual Basis of Accounting — a basis of accounting in which expenditures and revenues are recorded at the time they are incurred as opposed to when cash is actually received or spent. The Corporation uses the accrual basis of accounting.

Appropriation — a specific amount authorized by Council to make expenditures and incur obligations for specific purposes. For example, the Ambulance Services Department has six expenditure appropriations, General Administration, Internal Services, Communications Division, Ambulance Division, Specialized Services and Advanced Life Support Program.

Assessment — nominal value assigned by the provincial Ministry of Revenue to each property in the Province as a basis for property taxation. Weighted assessment is used in calculating the apportionment of the Metropolitan levy among the six area municipalities, and is the sum of 85% of the total assessment on residential property and the total commercial, industrial and business assessment.

Blue Book — the document containing departments' and agencies' requested budgets for the coming year. Is prepared according to a standard Metro format and represents the first step in Metro's formal budget review process.

Capital Budget — a five year program adopted by Council comprising an approved capital program for the current year and a planned program for the succeeding four years. Covers longer term and one-time expenditures for fixed assets. Entails the assumption of debt by the Corporation.

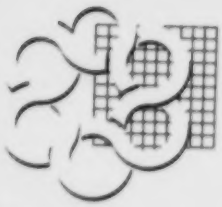
Capital Financing — represents the portion of the operating budget required to service the debt assumed by Metro from capital expenditures of the current and previous years. Composed of capital from current expenditures and debt charges.

Capital from Current — a portion of the mill rate allocated directly to offset capital expenditures in the current year.

Conditional Grants — funding from the Provincial Government earmarked for specific functions. Metro must make expenditures on those functions to receive the associated conditional grants which are generally based on a pre-determined percentage of actual expenditure, eg. Social Services and Transportation. (See Unconditional Grants).

Contingencies — an appropriation of funds to cover unforeseen events that may occur during the fiscal year, or reserve to cover future events which can be foreseen.

Debentures — debt instrument issued by the Corporation to finance capital expenditures.



Debt Charges — the principal and interest payments necessary to retire outstanding debt arising from capital expenditures.

Establishment — approved permanent staff positions within each department.

Estimate — the breakdown of departments'/agencies' expenditures and revenues for each year. May be broken down by program, eg. Children's Services Division, Water Purification, etc. and/or by item, eg. salaries, office rent, vehicles, etc. Prior to budget approval, represents the departments/agencies' requested funding level. After budget is approved, it is the authorized funding level.

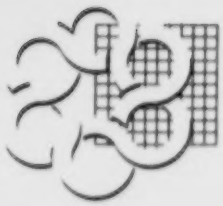
Fiscal Year — is the period for which budgets are prepared and financial records are maintained. The fiscal year for the Municipality of Metropolitan Toronto, and all other municipalities in the Province, is the calendar year (January 1 to December 31).

Grant — a contribution (by Metropolitan Toronto) to support a particular function, service or program.

Interdepartmental Recoveries — the reimbursement received by a Department such as Corporate Services Department, for services provided to other Departments. Interdepartmental Recoveries are quasi-revenues budgeted as appropriations.

Levy — "bottom line" of operating budget after all other revenue sources (eg. provincial grants and subsidies, user fees, fines, previous year's surplus, etc.) have been netted off the gross expenditure estimates. Represents the funding which must be requisitioned from the six area municipalities in Metro.

Mill — the property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes of each $1,000 of property valuation.



Mill Rate

a ratio calculated by dividing the levy by the weighted assessment and multiplying the result by 1,000.

Taxes on individual properties are calculated as the mill rate times the assessment, divided by 1,000.

The residential mill rate equals 85% of the commercial mill rate.

Operating Budget

provides funding to departments and agencies for short term expenditures up to one year in duration.

Reimbursement Credits

are revenues received or estimated to be received by departments, agencies and the Corporation as a whole. Includes provincial grants, interdepartmental recoveries and other revenue.

Reserve/Reserve Fund

a reserve is an amount of revenue earmarked for a particular purpose. It has no reference to any specific assets and therefore, no investment income is attributed to a reserve.

A reserve fund is the same as a reserve, except that it has distinguishable assets and the money set aside is paid into a separate bank account. Income earned on investment is required to be added to the reserve fund and accounted for as part of the reserve fund.

Revenue

income received by Metropolitan Toronto for the fiscal year. Includes tax payments, service fees, transfers from other governments, fines, interest income, etc.

Surplus

results from expenditures at year end being lower than budgeted and/or revenues being higher than budgeted. Must be fully applied in the succeeding year to reduce amounts raised through taxation.

Unconditional Grants annual grants from the Province of Ontario which are not earmarked for specific functions and are intended to reduce municipalities' reliance on property taxes as a source of revenue (See Conditional Grants).

3. Summary of the 1991-1995 Capital Works Program

3.1 Capital Expenditures

The Capital Works Program is a plan adopted by Council covering longer term and one-time expenditures for fixed assets and entails the assumption of debt by the Corporation. This allows Council to plan its long-term debt in order to stay within the debt limits as set by the Ontario Municipal Board (O.M.B.). The 1991-1995 Program was adopted by Council on February 13, 1991.

Council expanded the 1991 component of the Program as an explicit anti-recession strategy, recognizing that the Corporation could make a positive contribution to job creation through the construction of capital projects. Gross expenditures for 1991 for the Corporation including Water Supply, at $742 million, are up substantially over the 1990 estimate of $487 million. In all, it is estimated that the accelerated Program will support approximately 10,000 full year jobs, about 3,500 above the level generated by the previous year's Program. An additional benefit to the Corporation is that the depressed state of the construction industry means that contract prices are expected to be more competitive than in recent years.

Table 5 highlights the gross capital expenditures for the five year period for those Metro departments or agencies having capital programs. Over the five years, a total of $6.6 billion in capital expenditure is projected. It is important to note, however, that future Capital Programs will be subject to full Council review. Traditionally, this review has led to reductions in the first year of each Program from the level for that year in the previous years' Programs.

Transportation projects form the bulk of the projected expenditures. The Toronto Transit Commission is by far the largest component of the Program, with expenditures over the five years totalling $3.2 billion. Expansion of the transit system through the Let's Move Program constitutes the majority of this expenditure. Significant expenditures on the roads system within the Transportation Department are also planned, totalling $973 million. This amount includes both maintenance of the existing surfaces and structures, and road and freeway widenings and road extensions.

Works Department expenditures include sewer capacity increases, and treatment plant expansions in the area of water pollution control, filtration plant expansions and watermain extensions for Water Supply, and estimates of costs for interim and longer term landfill site acquisition and development in the solid waste management area. The Program for the latter item can be considered in a state of transition, pending resolution of the Province's role in the disposal of solid waste in the Greater Toronto Area.

Other major capital expenditures will cover the completion in 1992 of Metro Hall, the new corporate headquarters, expansion in the Homes for the Aged Program, and increased spending on facilities to service the Metro Police.

3.2 Financing of Capital Expenditures

Metro's capital expenditures are financed from external sources, such as provincial subsidies and other revenue, and from internal sources. Provincial grants and subsidies are expected to fund a total of $3.0 billion, or 45.3 per cent of the capital expenditures over the next five years. This, however, is predicated on the continuation of traditional levels of support in cost shared activities. Most notably, provincial funding of transit expansion has not been finalized. Other external funding of capital projects totals 2.1 per cent of expenditures during the five year period. After deducting these external revenues, the net capital expenditure is estimated to total $453 million in 1991 and $3.5 billion during 1991-1995.

The Corporation has successfully improved its debt position over the past number of years through three main financing policies, namely, that debt charges should average no more than 15 per cent of the levy, the percentage of net capital expenditure to be raised annually from the levy should be no more than 50 per cent of the financing required, and the mill rate should increase by no more than the rate of inflation in the absence of significant expansion of existing programs or the introduction of new programs.

A key component in the implementation of these policies has been the increasing use of program reserves and reserve funds, based on user fees for solid waste management and water pollution control. During 1991- 1995, these sources are expected to fund $701 million, or 10.6 percent of gross capital expenditures. At this point, the future level of revenue from solid waste management tipping fees is somewhat uncertain, given the possible direct provincial involvement in this area. Other funding sources include sinking fund surpluses, at $132 million or 2.0 percent, revenue from the Capital Financing Stabilization Reserves at $3.5 million or 0.2 per cent, and the direct allocation of 6 mills of

assessment as capital from current totalling $330 million, or 5.0 per cent.

Debenturing represents the amount the Corporation has to borrow after deducting external and internal funding. In 1991, debenturing is expected to total $221 million, with a total of $2.3 billion over the five year period. The cumulative effect of this debenturing is that the net debt of the Corporation would more than double, from $629 million in 1991 to $1.6 billion by 1995.

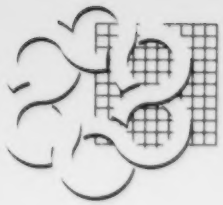
Debt charges are the principal and interest payments in respect of current and previous debenturing, and extend over the life of each debenture issue, usually ten years. The debt charges associated with the projected debenturing, assuming no new revenue sources, are projected to increase from $147 million in 1991 to $363 million by 1995.

Schedule 7 on page C-99 sets out the apportionment to each department, board, agency and commission of the capital financing costs, including capital from current and debt charges, contained within the 1990 and 1991 operating budgets. Over the period 1991-1995, capital from current is expected to grow at the rate of increase in assessment, assumed at one per cent per year.

3.3 Analysis of Impact of the Capital Works Program on the Operating Budget

Part of the review by Council of the proposed Capital Works Program in any given year is an analysis of the impact on future operating budgets. These impacts are made up of the aforementioned capital financing costs and direct operating impacts. For example, the operation of new capital facilities often require ongoing maintenance, staff, supplies and other costs.

On average, operating budgets in the years 1992 to 1995 are projected to increase by approximately $90 million each year as a direct result of the Capital Program. The staffing implications include increases of 268, 215, 171, and 45 new positions in each of those years. Of these 699 positions, 345 apply to the Toronto Transit Commission, 104 to the Police Services Board, 96 to Solid Waste Management, 53 to Water Pollution Control, 46 to Community Services Department, 19 to Transportation Department, 13 to Parks and Property Department, 10 to Water Supply, 9 to the Metro Toronto Zoo, and 4 to Clerk's Department.



The impact of the capital program on the operating budget, together with projections of net debt outstanding at December 31 of each year, are shown on Tables 6 and 7 respectively. For full details of the capital program, please refer to the Five Year Capital Works Program 1991-1995 which is published as a separate volume.

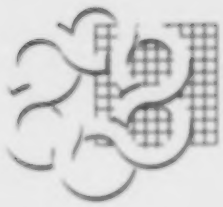


TABLE 5

CAPITAL PROGRAM FOR THE YEARS 1991-1995 IN INFLATED $000'S

ESTIMATED GROSS EXPENDITURES

($000's)

Department/Agency	1991	1992	1993	1994	1995	1991-1995 TOTAL
Ambulance Services	3,334	5,196	10,142	6,202	4,950	29,824
Clerk's Department	3,363	226	0	0	0	3,589
Children's Services Division	3,132	1,586	4,513	0	0	9,231
Homes for the Aged	6,475	20,969	22,822	18,886	12,963	82,115
Hostel Operations	5,000	0	0	0	0	5,000
Housing Company	1,420	1,882	1,000	1,000	1,000	6,302
Conservation Authority (Metro Share)	4,700	2,775	5,314	5,315	4,977	23,081
Exhibition Place	4,630	10,810	8,060	12,200	12,200	47,900
Metro Toronto Library Board	1,720	1,105	249	0	0	3,074
Metropolitan Toronto Zoo	4,034	13,542	16,196	8,822	4,655	47,249
Parks and Property Department	4,955	4,500	4,325	4,450	4,150	22,380
Police Services Board	17,788	21,377	23,334	14,745	17,623	94,867
Toronto Transit Commission	211,441	407,945	515,165	896,069	1,203,808	3,234,428
Transportation Department	120,111	165,050	226,294	240,875	220,445	972,775
Solid Waste Management	82,340	135,462	154,798	63,582	82,801	518,983
Water Pollution Control	139,850	227,718	219,725	212,381	187,918	987,592
Other Metro Projects	64,494	79,005	1,000	0	0	144,499
METRO GENERAL PURPOSES TOTAL	678,787	1,099,148	1,212,937	1,484,527	1,757,490	6,232,889
Water Supply	62,958	90,947	104,350	100,253	33,351	391,859
METRO CORPORATE TOTAL	741,745	1,190,095	1,317,287	1,584,780	1,790,841	6,624,748

Table 6

IMPACT OF CAPITAL PROGRAM ON OPERATING BUDGET (EXCLUDING WATER SUPPLY)

($000's)

	1991	1992	1993	1994	1995
Debt Charges	129,815	153,669	217,769	267,014	324,928
Capital From Current	59,482	60,071	60,666	61,267	61,874
Capital Fin. Costs	189,297	213,740	278,435	328,281	386,802
Other Operating Impact	12,654	22,389	53,135	175,746	187,414
Total Operating Impact	201,951	236,129	331,570	504,027	574,216

Table 7

PROJECTED NET DEBT OUTSTANDING

	1991	1992	1993	1994	1995
General Purposes	583,272	859,036	1,056,205	1,273,702	1,501,266
Water Supply	45,281	78,279	111,497	143,348	138,929
TOTAL	628,553	937,315	1,167,703	1,417,050	1,640,195

C. THE METRO BUDGET

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C.1. DEPARTMENTAL ESTIMATES

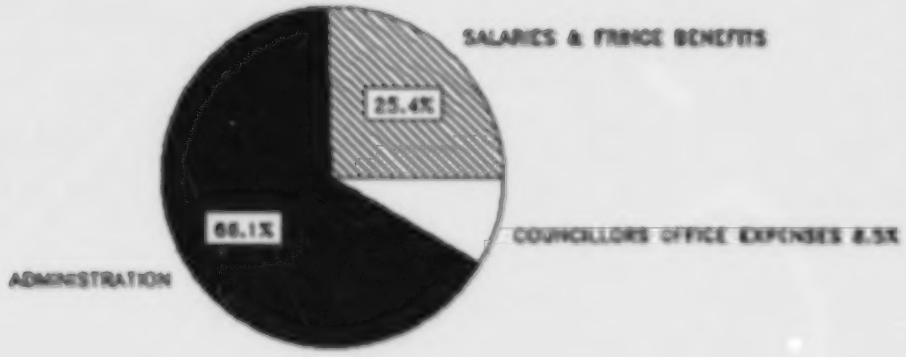
COUNCIL

PURPOSE:

Metropolitan Council approves policy, and authorizes the raising of revenues and the expenditure of funds for the provision of services within the Municipality.

CURRENT ESTIMATE:

The individual Members' office budgets have not been increased in 1991, and will remain at $22,135 for each office with a $500 provision for the largest 8 wards.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: COUNCIL

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
SALARIES AND FRINGE BENEFITS	2,267.7	2,226.9	2,132.5
ADMINISTRATION	5,920.4	5,722.6	5,847.9
COUNCILLORS OFFICE EXPENSES	756.6	756.6	449.4
Gross Expenditure	8,944.7	8,706.1	8,429.8
Less Reimbursement Credits:			
Other Revenue	0.0	0.0	10.0
Net Expenditure	8,944.7	8,706.1	8,419.8

CHIEF ADMINISTRATIVE OFFICER'S DEPARTMENT

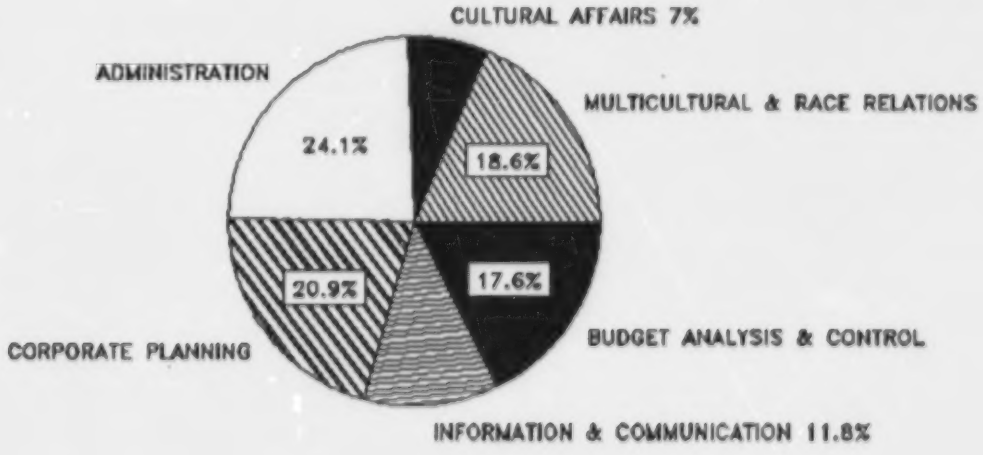
PURPOSE:

The Chief Administrative Officer's Department is responsible for the administrative effectiveness and efficiency of the Metropolitan Corporation. The Department is also directly responsible for Cultural Affairs and Multiculturalism and Race Relations programs.

CURRENT ESTIMATE:

The 1991 departmental increase relates to inflation and annualization of Council approved programs such as the Access to Services and Interpreter Bureau initiatives, funding for Council Communications and temporary staff. In addition, the budget was impacted by the transfer to the Department of the Budget Analysis and Control and Corporate Planning Divisions and the transfer to the Personnel Department of the Equal Employment Opportunity Division.

During 1991, the Metropolitan Corporation's first strategic plan will be finalized and published. The Chief Administrative Officer's Department will be charged with the responsibility for implementation of the plan.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : CHIEF ADMINISTRATIVE OFFICER'S DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	2,136.4	1,570.5	1,864.7
BUDGET ANALYSIS AND CONTROL *	1,555.9	0.0	0.0
EQUAL EMPLOYMENT OPPORTUNITY **	0.0	833.2	860.7
CORPORATE PLANNING ***	1,849.3	0.0	0.0
CULTURAL AFFAIRS	622.8	592.2	503.5
MULTICULTURAL AND RACE RELATIONS	1,652.5	1,164.3	915.9
INFORMATION AND COMMUNICATION	1,041.5	911.7	904.6
Gross Expenditure	8,858.4	5,071.9	5,049.4
Less Reimbursement Credits :			
Interdepartmental Recoveries	212.8	225.5	180.7
Provincial Grants and Subsidies	70.9	403.0	82.6
Other Revenue	722.6	178.1	172.7
Total Reimbursement Credits	1,006.3	806.6	436.0
Net Expenditure	7,852.1	4,265.3	4,613.4

* Transferred from the Treasury Department effective January 1, 1991.
** Transferred to the Personnel Department effective January 1, 1991.
*** Transferred from the Corporate Services Department effective January 1, 1991.

THE MUNICIPALITY OF METROPOLITAN TORONTO

CORPORATE SERVICES DEPARTMENT

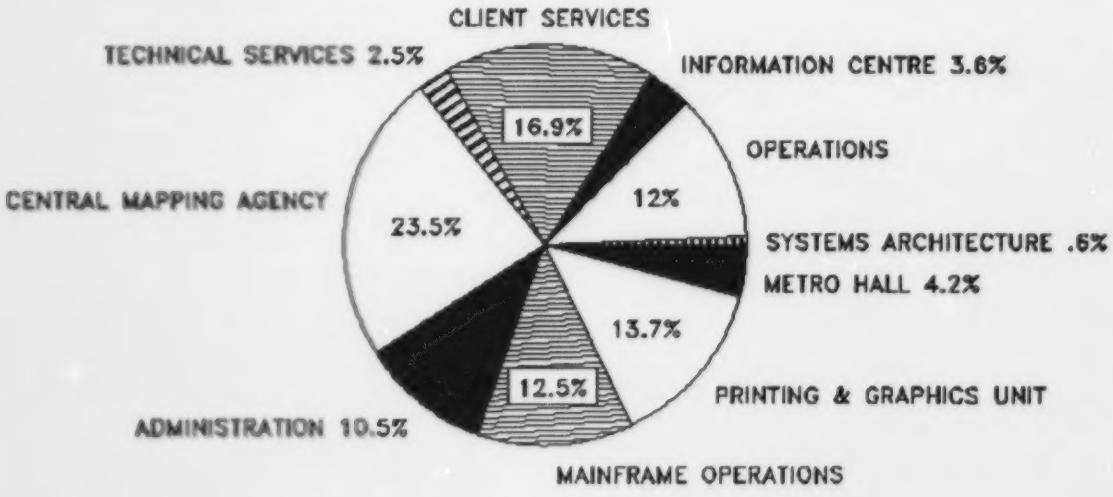
PURPOSE:

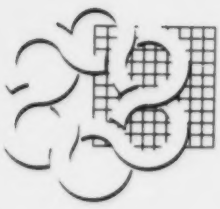
This Department is responsible for the Corporate management systems and data processing services, as well as for providing advice on the use of technology. Moreover, the Department coordinates other Corporate services such as printing and Metro Hall.

CURRENT ESTIMATE:

The funding increase for the Corporate Services Department is related to start-up costs and rent for the new printing facility, a telephone messaging system, and start-up funding associated with the Metro Hall project.

Metro Hall is the facility currently under construction which, when completed in July 1992, will serve as the headquarters for the Metropolitan Government. The project is proceeding on schedule and within approved budget.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: CORPORATE SERVICES DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
SYSTEMS ARCHITECTURE	149.4	189.4	189.1
OPERATIONS	2,857.6	6,250.4	6,751.3
MAINFRAME OPERATIONS *	2,972.1	0.0	0.0
INFORMATION CENTRE	844.9	1,113.1	1,111.7
CLIENT SERVICES	4,028.4	5,366.6	5,416.4
TECHNICAL SERVICES	585.9	588.3	585.5
CENTRAL MAPPING AGENCY	5,579.7	5,630.6	6,089.6
ADMINISTRATION	2,490.9	2,210.2	2,286.0
CORPORATE PLANNING **	0.0	2,543.8	2,542.6
PRINTING AND GRAPHICS UNIT	3,264.0	1,816.3	2,497.0
METRO HALL	999.5	0.0	0.0
Gross Expenditure	23,772.4	25,708.7	27,469.2
Less Reimbursement Credits :			
Interdepartmental Recoveries	11,523.6	12,427.0	10,871.3
Other Revenue	387.0	643.8	1,062.4
Total Reimbursement Credits	11,910.6	13,070.8	11,933.7
Net Expenditure	11,861.8	12,637.9	15,535.5

NOTE: Corporate Services Department formerly Management Services Department

* Previously included in Operations Division.

** Transferred to the Chief Administrative Officer's Department effective January 1, 1991 (excluding the Human Resources Information System & Central Accounting System Programs). Human Resource Information System transferred to Personnel Department effective January 1, 1991.

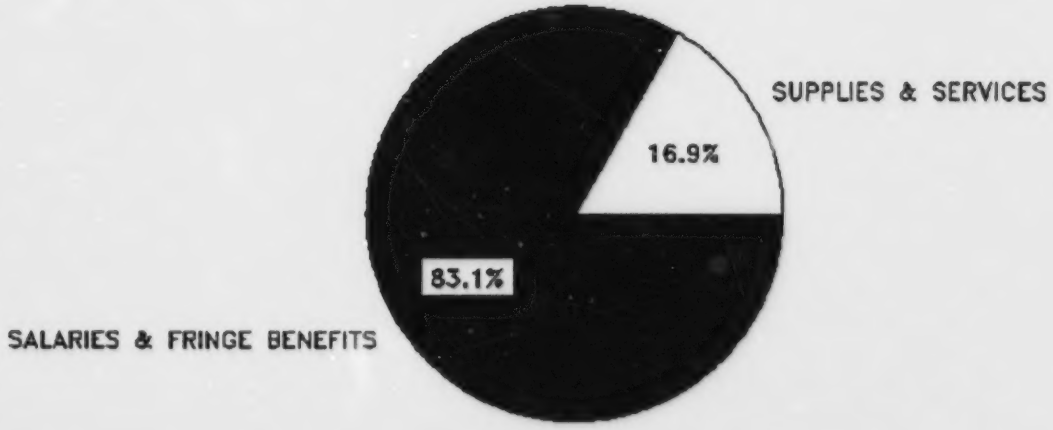
AUDIT DEPARTMENT

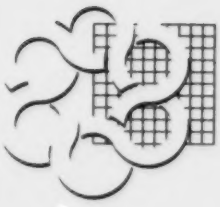
PURPOSE:

The Metropolitan Auditor is responsible for the examination and audit of the financial affairs and records of the Metropolitan Corporation and its Boards, Agencies and Commissions.

CURRENT ESTIMATE:

Over the past several years, the Department has absorbed increased workload volume with moderate increases to budget and an actual decrease in the number of staff. This has been accommodated through the use of computerized audit procedures and other operating efficiencies.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : AUDIT DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
SALARIES AND FRINGE BENEFITS	2,032.4	1,980.9	1,930.1
SUPPLIES AND SERVICES	411.9	395.3	354.3
Gross Expenditure	2,444.3	2,376.2	2,284.4
Less Reimbursement Credits :			
Interdepartmental Recoveries	229.5	186.0	199.9
Other Revenue	213.1	196.7	202.1
Total Reimbursement Credits	442.6	382.7	402.0
Net Expenditure	2,001.7	1,993.5	1,882.4

CHAIRMAN'S OFFICE

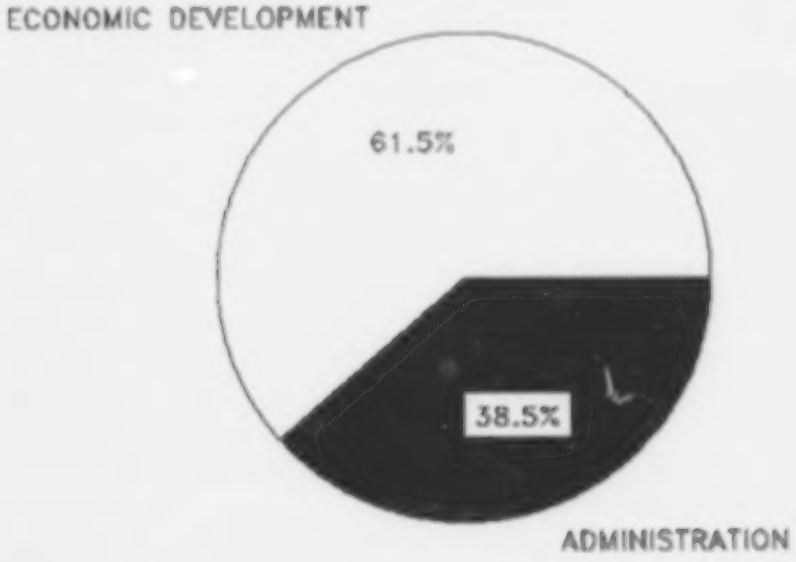
PURPOSE:

The Chairman's Office provides administrative and policy development support for the Chairman and Members of Council. In addition, the Economic Development Division's primary responsibility is the active promotion of business investment within Metropolitan Toronto.

CURRENT ESTIMATE:

In 1991, two accounts which comprise the largest part of the year-over-year increase have been transferred from the Metropolitan Council budget to the Administration Division of the Chairman's Office, namely Receptions and Public Relations and Miscellaneous Materials and Supplies.

During 1991, a steering committee under the chairmanship of the Metropolitan Chairman will be releasing the Metropolitan Toronto Government Strategic Plan. The purpose of the plan is to help the Government of Metropolitan Toronto and the people it serves prepare for change and clarify essential goals for the coming years.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: CHAIRMAN'S OFFICE

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
SALARIES AND FRINGE BENEFITS	0.0	773.8	801.3
MATERIALS AND SUPPLIES	0.0	20.0	16.8
EQUIPMENT	0.0	2.9	2.8
SERVICES AND RENTS	0.0	529.3	479.6
ADMINISTRATION	1,578.3	0.0	0.0
Total - Administration Division	1,578.3	1,326.0	1,300.5
ECONOMIC DEVELOPMENT	2,521.6	2,315.7	2,180.2
Gross Expenditure	4,099.9	3,641.7	3,480.7
Less Reimbursement Credits:			
Provincial Grants & Subsidies	50.0	0.0	0.0
Other Revenue	100.0	0.0	0.7
Total Reimbursement Credits	150.0	0.0	0.7
Net Expenditure	3,949.9	3,641.7	3,480.0

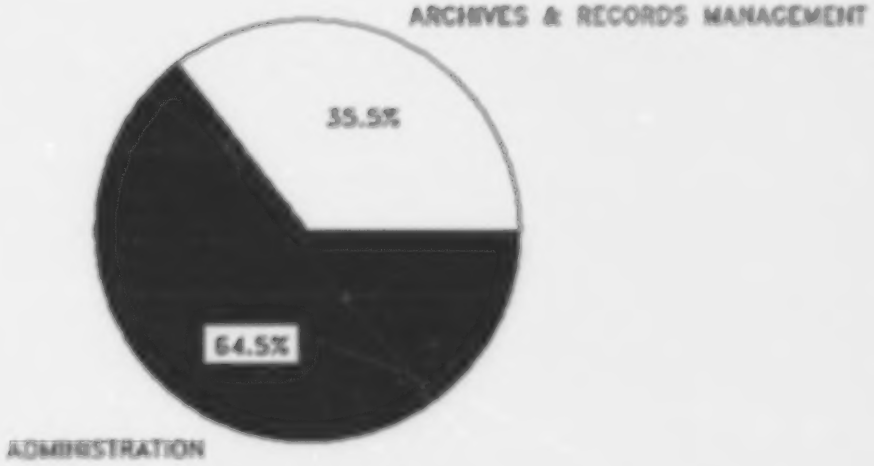
CLERK'S DEPARTMENT

PURPOSE:

The Metropolitan Clerk records the resolutions, decisions and other proceedings of the Metropolitan Council, and maintains originals of all by-laws and minutes of Council and its Committees.

CURRENT ESTIMATE:

Of the increase, 97.8% relates to the scheduled June 1991 opening and thereafter operation, of the Metropolitan Archives and Records Centre and the annualized effect of the fully implemented Access & Privacy functions, to uphold the Municipal Freedom of Information, and Protection of Privacy Act.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: CLERK'S DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	4,836.8	4,864.5	4,510.5
METROPOLITAN ARCHIVES AND RECORDS MANAGEMENT	2,667.8	1,332.5	1,323.0
Gross Expenditure excluding Capital Financing	7,504.6	6,197.0	5,833.5
Less Reimbursement Credits:			
Interdepartmental Recoveries	20.0	12.0	12.0
Other Revenue	34.2	2.0	68.4
Total Reimbursement Credits	54.2	14.0	80.4
Net Expenditure excluding Capital Financing	7,450.4	6,183.0	5,753.1
Capital Financing:			
DEBT CHARGES	963.8	106.0	7.3
CAPITAL FROM CURRENT	1,154.8	4,006.7	3,748.7
Total Capital Financing	2,118.6	4,112.7	3,756.0
Net Expenditure including Capital Financing	9,569.0	10,295.7	9,509.1

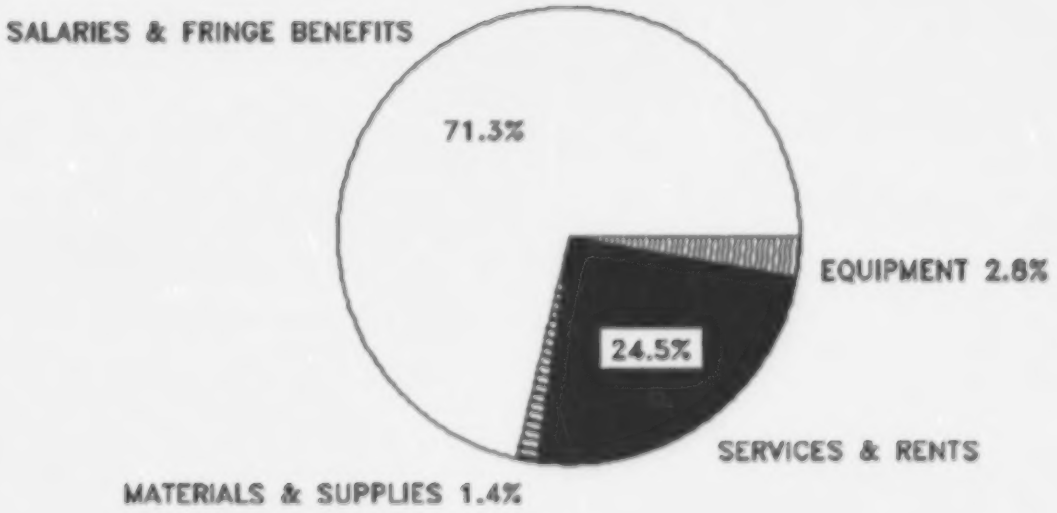
LEGAL DEPARTMENT

PURPOSE:

The Legal Department provides legal services to the Metropolitan Council, its Committees, Departments, and Boards, Agencies and Commissions.

CURRENT ESTIMATE:

In 1991 the Department will continue automation efforts initiated in 1990 by building upon existing operational functions and adding users to enhance productivity and timeliness of work.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: LEGAL DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
SALARIES AND FRINGE BENEFITS	4,890.4	4,345.0	4,329.6
MATERIALS AND SUPPLIES	96.8	86.6	89.7
EQUIPMENT	191.8	277.7	275.6
SERVICES AND RENTS	1,677.3	1,318.2	1,225.7
Gross Expenditure	6,856.3	6,027.5	5,920.6
Less Reimbursement Credits :			
Interdepartmental Recoveries	631.6	510.0	508.5
Other Revenue	39.1	36.3	39.3
Total Reimbursement Credits	670.7	546.3	547.8
Net Expenditure	6,185.6	5,481.2	5,372.8

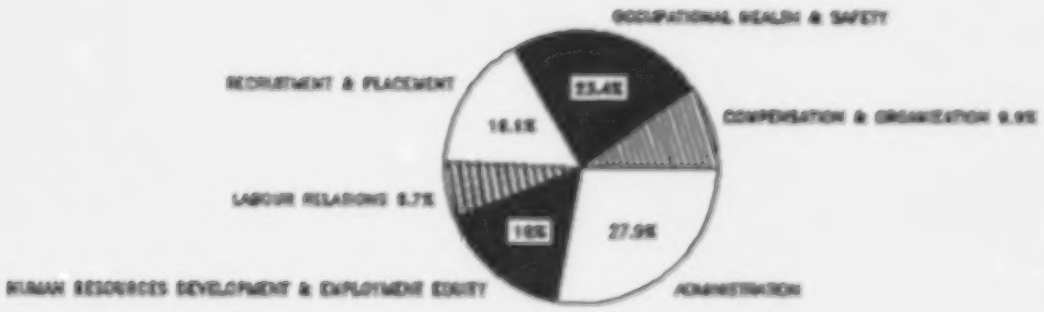
PERSONNEL DEPARTMENT

PURPOSE:

The Personnel Department is responsible for administering centralized personnel services to all Departments of the Corporation and the Metropolitan Licensing Commission. As well it provides support to Metropolitan Agencies, Boards and Commissions on recruitment and labour relations matters.

CURRENT ESTIMATE:

The increase in the 1991 estimate primarily relates to increased payroll costs associated with the annualization of permanent positions approved in the 1990 budget, four additional permanent positions approved for 1991, and additional funding for temporary staff. In 1991, the Equal Employment Opportunity Division will be relocated to the Personnel Department from the Chief Administrative Officer's Department. During 1991, the Department will address identified shortcomings in the corporate training function.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: PERSONNEL DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION *	2,965.0	2,047.4	2,174.7
RECRUITMENT AND PLACEMENT	1,716.0	1,585.6	1,524.5
LABOUR RELATIONS	709.0	1,683.3	1,642.3
COMPENSATION AND ORGANIZATION	1,051.1	1,023.2	1,068.3
OCCUPATIONAL HEALTH AND SAFETY **	2,483.1	0.0	0.0
HUMAN RESOURCES DEVELOPMENT AND EMPLOYMENT EQUITY ***	1,696.1	2,448.6	2,475.3
Gross Expenditure	10,620.3	8,788.1	8,885.1
Less Reimbursement Credits:			
Provincial Grants and Subsidies	107.4	0.0	0.0
Other Revenue	0.0	0.0	4.8
Total Reimbursement Credits	107.4	0.0	4.8
Net Expenditure	10,512.9	8,788.1	8,880.3

* Human Resources Information System is transferred from the Corporate Services Department effective January 1, 1991 and included in the Administration Division.

** Previously included in Labour Relations Division and Human Resources Development.

*** Equal Employment Opportunity Division is transferred from the Chief Administrative Officer's Department effective January 1, 1991 and combined with Human Resource Development to create new division.

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : PERSONNEL DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
MEMORANDUM ONLY			
ADMINISTRATION	2,464.0	2,047.4	2,174.7
RECRUITMENT AND PLACEMENT	1,716.0	1,585.6	1,524.5
LABOUR RELATIONS AND SAFETY	1,740.7	1,683.3	1,642.3
COMPENSATION AND ORGANIZATION	1,051.1	1,023.2	1,068.3
HUMAN RESOURCES DEVELOPMENT	2,281.3	2,448.6	2,475.3
HUMAN RESOURCE INFORMATION SYSTEM AND EQUAL EMPLOYMENT OPPORTUNITY	1,367.2	0.0	0.0
Gross Expenditure	10,620.3	8,788.1	8,885.1
Less Reimbursement Credits:			
Provincial Grants and Subsidies	107.4	0.0	0.0
Other Revenue	0.0	0.0	4.8
Total Reimbursement Credits	107.4	0.0	4.8
Net Expenditure	10,512.9	8,788.1	8,880.3

NOTE: The Personnel Department's 1991 Estimate and 1990 Actual are distributed on the basis of the format used in 1990. This is presented for information only.

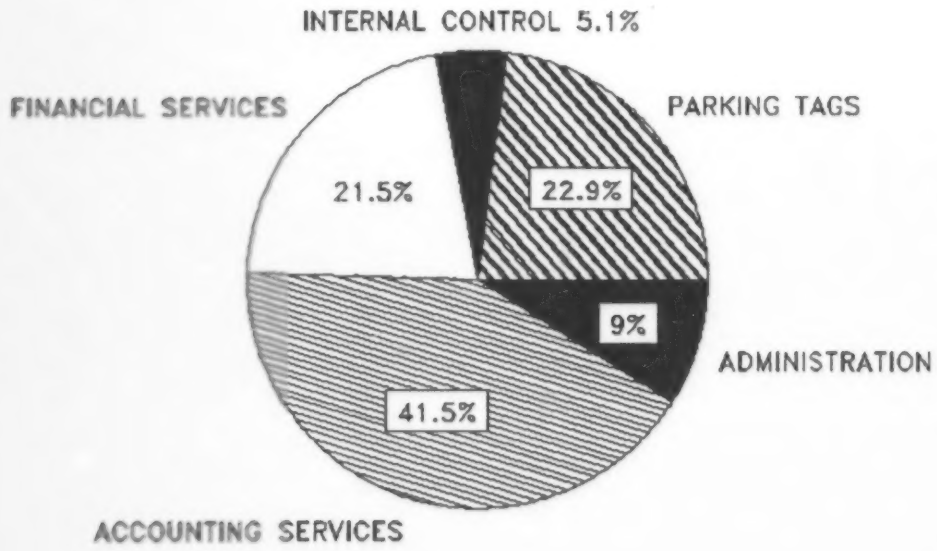
TREASURY DEPARTMENT

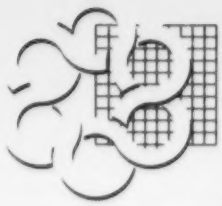
PURPOSE:

The Treasury Department is responsible for administering the financial affairs of the Metropolitan Corporation.

CURRENT ESTIMATE:

The majority of the Department's increase relates to inflation and annualization of salaries and fringe benefit costs for positions in the Parking Tags Division, which were approved in 1990. The remainder of the increase is for continued automation upgrades. The 1991 budget also reflects the transfer of the Budget Analysis and Control Division to the Chief Administrative Officer's Department.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : TREASURY DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	957.0	893.6	929.4
ACCOUNTING SERVICES	4,393.1	4,103.3	4,157.9
BUDGET ANALYSIS & INTERNAL CONTROL *	0.0	1,921.1	1,900.7
INTERNAL CONTROL	545.4	0.0	0.0
FINANCIAL SERVICES	2,278.4	2,148.1	2,191.7
PARKING TAGS	2,424.0	1,992.9	2,302.6
Gross Expenditure	10,597.9	11,059.0	11,482.3
Less Reimbursement Credits :			
Other Revenue	240.0	240.0	245.2
Net Expenditure	10,357.9	10,819.0	11,237.1

* Transferred to the Chief Administrative Officer's Department effective January 1, 1991. (excluding the Internal Control Unit)

LICENSING COMMISSION

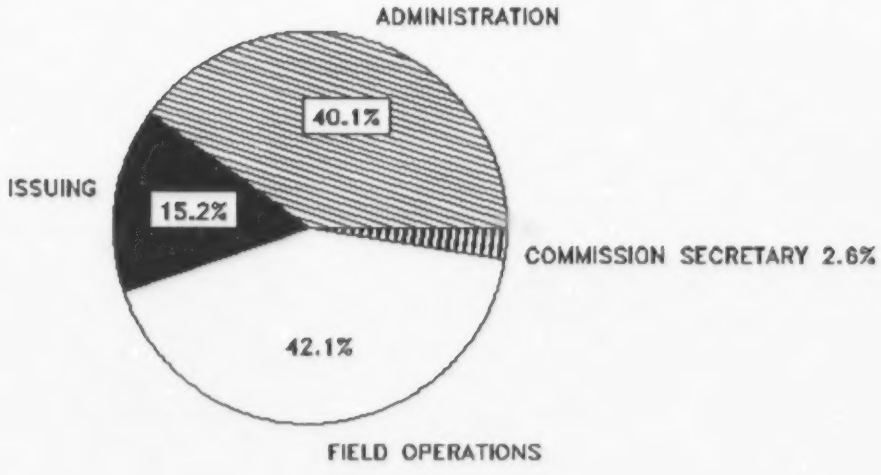
PURPOSE:

The Licensing Commission supervises the regulations enacted under the Municipality of Metropolitan Toronto Licensing By-Law No. 20-85.

CURRENT ESTIMATE:

Decreased revenue projections, related to a projected low volume of License and Permit issuances, is reflected in the significant net expenditure percentage increase.

Under the current fee setting structure, the Commission generally sets its rate for any one year on the basis of the prior year's budget or level of expenditure, thereby creating a recovery lag of any increased expenditure level. During 1991 the Commission will review the fee setting mechanism in an effort to more closely match the fees charged to the expenditures incurred.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : LICENSING COMMISSION

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	3,506.9	3,673.4	3,689.1
ISSUING	1,325.4	1,248.0	1,252.4
FIELD OPERATIONS	3,681.6	3,445.0	3,321.5
COMMISSION SECRETARY *	227.6	0.0	0.0
Gross Expenditure	8,741.5	8,366.4	8,263.0
Less Reimbursement Credits :			
Other Revenue	7,351.0	7,405.0	7,363.0
Net Expenditure excluding Capital Financing	1,390.5	961.4	900.0
CAPITAL FROM CURRENT	0.0	102.5	72.2
Net Expenditure including Capital Financing	1,390.5	1,063.9	972.2

* 1990 Estimate for Commission Secretary included in Administration.

METROPOLITAN TORONTO POLICE SERVICES BOARD

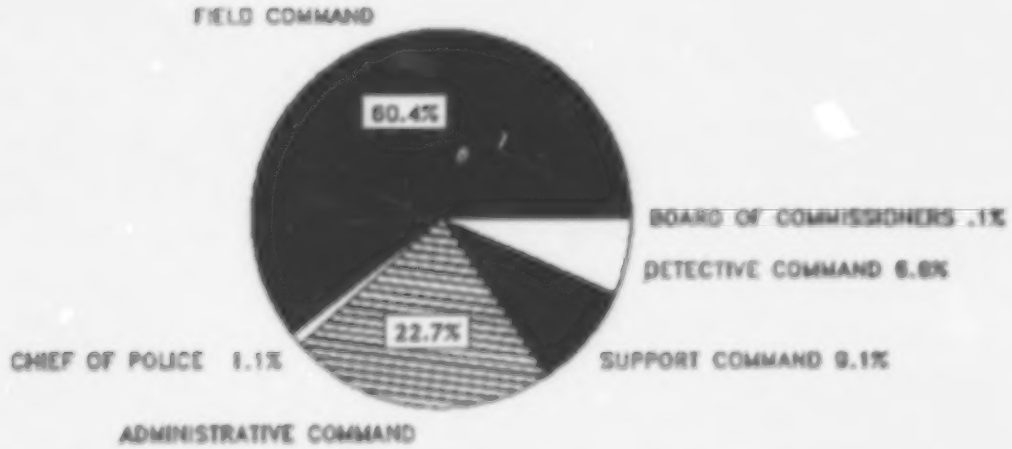
PURPOSE:

The Metropolitan Police Services Board is responsible for ensuring that effective levels of police service are maintained within Metropolitan Toronto.

CURRENT ESTIMATE:

The increase for the Police Services Board results from a higher level of overtime required to maintain service to the community coupled with annualization costs from 1990 program initiatives. Increased demands on the Police Force, including full assumption of maintaining security in Provincial Courts, are recognized by the addition of 85 uniform staff and 41 civilian staff.

The Board will continue its ongoing commitment to maintaining and enhancing its relationship with the Metropolitan community.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : POLICE SERVICES BOARD

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
BOARD OF COMMISSIONERS OF POLICE	624.9	672.9	629.6
CHIEF OF POLICE	5,847.5	5,365.0	6,055.1
ADMINISTRATIVE COMMAND	118,582.3	105,106.0	104,479.8
SUPPORT COMMAND	47,258.1	40,013.4	44,536.0
FIELD COMMAND	315,078.7	302,479.1	307,437.5
DETECTIVE COMMAND	34,216.9	33,376.1	33,648.3
Gross Expenditure excluding Capital Financing	521,608.4	487,012.5	496,786.3
Less Reimbursement Credits :			
Provincial Grant – Other	1,198.8	0.0	0.0
Provincial Grant – Policing	46,443.4	44,221.1	44,231.8
Provincial Grant – Youth Program	60.0	60.0	(0.1)
Sundry Revenue	2,409.0	5,580.0	4,911.9
Execution of Warrants	150.0	70.0	113.4
Sale of Accident Reports	1,700.0	1,350.0	1,412.8
Sale of Non-Conviction Reports	100.0	70.0	88.9
Sale of Occurrence Reports	175.0	250.0	163.9
Suspension Notices	14.0	14.0	14.7
Uniform Ticket Data Preparation	0.0	215.0	(100.0)
Total Reimbursement Credits	52,250.2	51,830.1	50,837.3
Net Expenditure excluding Capital Financing	469,358.2	435,182.4	445,949.0
Capital Financing :			
DEBT CHARGES	11,875.3	11,860.7	10,712.0
CAPITAL FROM CURRENT	6,108.2	5,623.5	3,777.9
Total Capital Financing	17,983.5	17,484.2	14,489.9
Net Expenditure including Capital Financing	487,341.7	452,666.6	460,438.9

METROPOLITAN TORONTO AND REGION CONSERVATION AUTHORITY

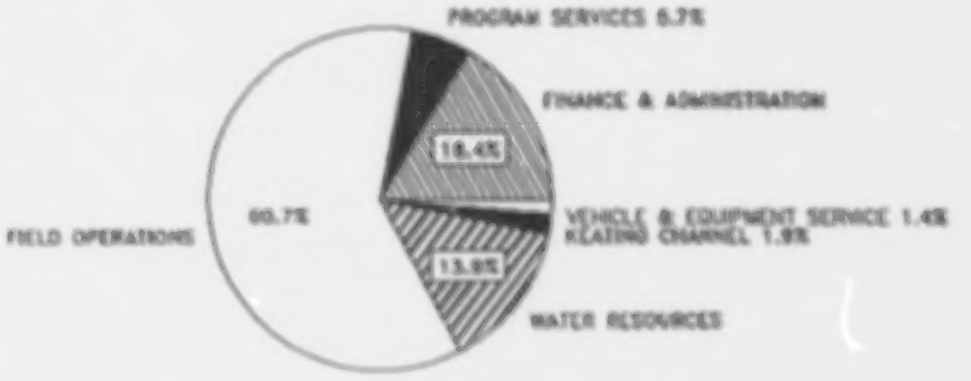
PURPOSE:

Metropolitan Toronto and Region Conservation Authority is a joint provincial/municipal agency responsible for the conservation, restoration, development and management of the renewable natural resources within a 3,467 square kilometre area drained by 9 watersheds entering Lake Ontario.

CURRENT ESTIMATE:

The Metro share of the Conservation Authority's 1991 budget supports services in flood control, flood mapping, protection and maintenance of regional recreational and heritage sites. The Corporation is fully supportive of the Authority's Greenspace Strategy aimed at maintaining the environmental integrity of the Oak Ridges Moraine.

Metro's percentage share of the Authority's expenditure generally decreases each year as a result of more rapid assessment growth in the surrounding regions.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: METROPOLITAN TORONTO AND REGION CONSERVATION AUTHORITY

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Operating Expenditure :			
Finance and Administration	3,508.6	3,231.3	3,422.2
Field Operations *	13,027.3	8,010.7	7,827.4
Program Services	1,232.8	1,181.8	1,166.4
Black Creek Pioneer Village	0.0	4,342.0	4,287.3
Water Resource	2,985.6	3,078.1	2,887.9
Keating Channel	400.0	400.0	317.5
Vehicle and Equipment Service	289.6	520.1	601.2
Total Expenditure	21,443.9	20,764.0	20,509.9
Less Revenue :			
Provincial Grants	4,703.8	4,606.1	4,426.4
Levies Other Than Metro	2,605.7	2,152.8	2,152.8
Basic Revenues	7,713.7	7,731.0	7,309.7
Other Income	764.1	858.4	1,242.4
Levy on Hand	37.5	0.0	(37.1)
Total Revenue	15,824.8	15,348.3	15,094.2
NET COST TO METRO EXCLUDING CAPITAL FINANCING	5,619.1	5,415.7	5,415.7
Capital Financing :			
DEBT CHARGES	4,976.0	4,765.5	4,091.0
CAPITAL FROM CURRENT	1,613.9	6,722.1	5,346.0
Total Capital Financing	6,589.9	11,487.6	9,437.0
Net Cost to Metro including Capital Financing	12,209.0	16,903.3	14,852.7

* 1991 Estimate includes Black Creek Pioneer Village.

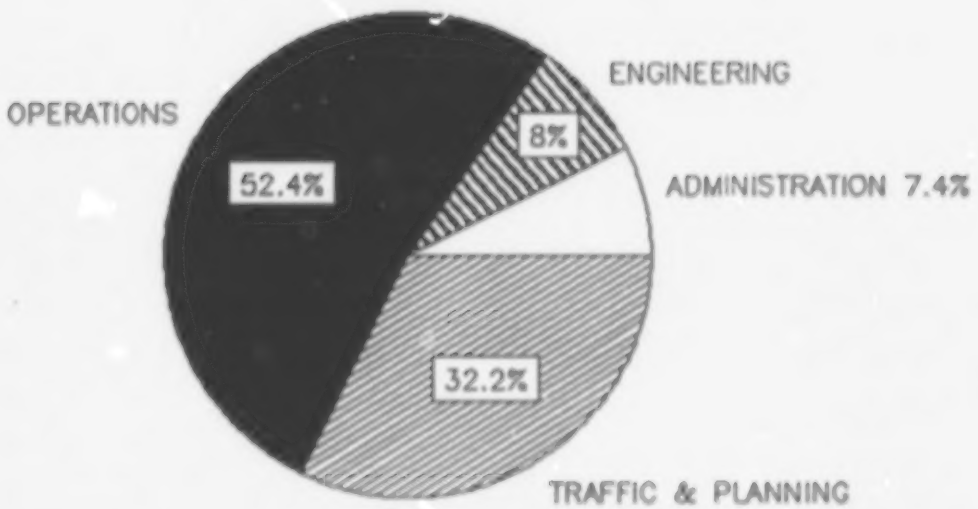
TRANSPORTATION DEPARTMENT

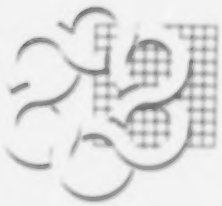
PURPOSE:

The Transportation Department operates and maintains Metropolitan roads, bridges and other roadway structures, and is responsible for the design and construction of roads, bridges, and other structures including traffic control devices.

CURRENT ESTIMATE:

The 1991 budget includes funding for the reorganization of the Traffic Branch and Permit units to better respond to service demands and for key studies to address traffic congestion management.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: TRANSPORTATION DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	4,639.4	4,625.9	4,853.4
ENGINEERING	5,009.2	5,058.8	5,106.4
OPERATIONS	32,849.1	32,040.3	33,178.0
TRAFFIC AND PLANNING	20,186.7	19,389.8	19,330.1
Gross Expenditure excluding Capital Financing	62,684.4	61,114.8	62,469.9
Less Reimbursement Credits :			
Interdepartmental Recoveries	177.4	178.4	182.8
Provincial Grants and Subsidies	17,300.0	17,200.0	16,474.4
Other Revenue	3,378.9	4,102.1	5,202.2
Total Reimbursement Credits	20,856.3	21,480.5	21,859.4
Net Expenditure excluding Capital Financing	41,828.1	39,634.3	40,610.5
Capital Financing :			
DEBT CHARGES	15,269.0	14,508.2	14,907.5
CAPITAL FROM CURRENT	19,806.5	13,816.9	16,454.0
Total Capital Financing	35,075.5	28,325.1	31,361.5
Net Expenditure including Capital Financing	76,903.6	67,959.4	71,972.0

TORONTO TRANSIT COMMISSION

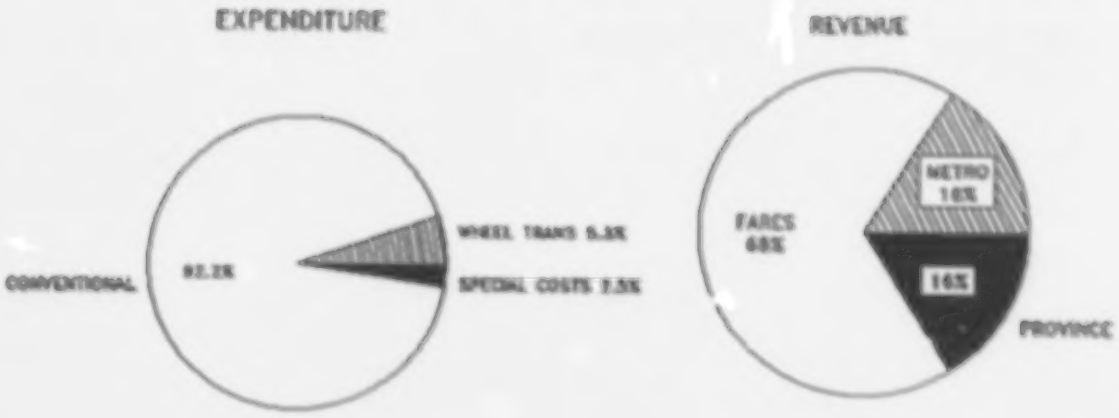
PURPOSE:

The Toronto Transit Commission is responsible for coordinating all forms of public transit within Metropolitan Toronto.

CURRENT ESTIMATE:

The increase in the 1991 budget for the Toronto Transit Commission reflects a significant reduction (2.2%) in ridership from the 1990 actual level coupled with increased costs associated with measures to improve safety and reliability.

Wheel Trans expenditures in the 1991 budget have increased to accommodate normal demand growth and growth attributable to user criteria changes while maintaining a service level of 95% of demand.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: TORONTO TRANSIT COMMISSION

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Conventional Transit			
Expenditure	680,742.0	638,039.0	635,697.7
Less Revenue	462,112.0	453,230.0	448,411.0
NET OPERATING COST	218,630.0	184,809.0	187,286.7
Adjustment to Prior Year's Actual	0.0	0.0	49.7
Net Operating Cost After Adjustment	218,630.0	184,809.0	187,336.4
Metro Special Costs :			
REDUCED FARES FOR ELDERLY PERSONS *	0.0	14,991.0	15,236.9
REDUCED FARES FOR WAR VETERANS	80.0	90.0	90.0
TRANSPORTATION FOR BLIND AND WAR AMPUTEES	791.0	749.0	749.0
LEASE OF COMMUTER PARKING LOTS	996.0	934.1	956.5
Total Metro Special Costs :	1,867.0	16,764.1	17,032.4
Metro Gross Expenditure For Conventional Transit	220,497.0	201,573.1	204,368.8
TRANSPORTATION OF THE PHYSICALLY DISABLED	38,767.0	30,853.0	30,241.5
Metro Gross Expenditure excluding Capital Financing	259,264.0	232,426.1	234,610.3
Less Provincial Subsidies :			
OPERATING ASSISTANCE SUBSIDY	106,068.6	100,900.0	100,411.8
TRANSPORTATION OF THE PHYSICALLY DISABLED SUBSIDY	19,384.0	15,427.0	15,100.0
CAPITAL ASSISTANCE SUBSIDY - PARKING LOTS	747.0	700.6	717.3
Total Provincial Subsidies	126,199.6	117,027.6	116,229.1
Metro Net Expenditure excluding Capital Financing	133,064.4	115,398.5	118,381.2
Capital Financing :			
DEBT CHARGES	23,811.9	24,674.6	22,615.0
CAPITAL FROM CURRENT	17,549.5	8,640.9	10,005.3
Total Capital Financing	41,361.4	33,315.5	32,620.3
Net Expenditure including Capital Financing	174,425.8	148,714.0	151,001.5

* Reduced Fares for Elderly Persons has been incorporated into the Net Operating Cost for Conventional Transit. Effective in 1991.

WORKS DEPARTMENT - ENVIRONMENTAL SERVICES

PURPOSE:

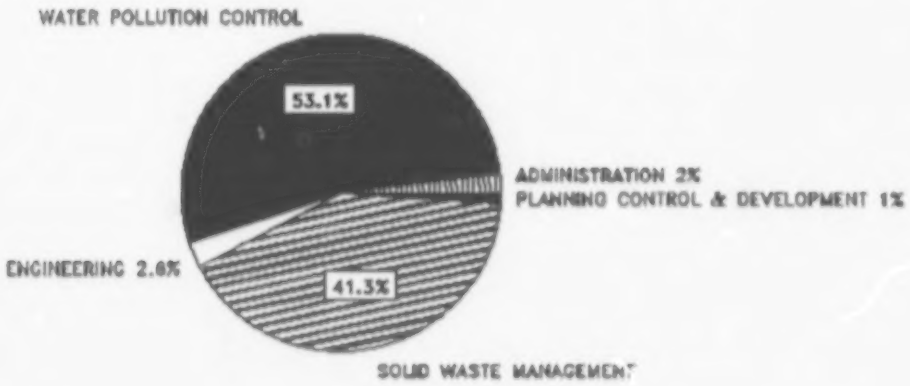
The Environmental Services Section of the Works Department includes the management of solid waste disposal and water pollution treatment.

CURRENT ESTIMATE:

Both the Solid Waste Management and Water Pollution Control Divisions are self-financing through user fees.

The Corporation continues to expand its commitment to overall diversion from landfill through initiatives aimed at reduction, re-use and recycling of solid waste. The increase in the Solid Waste Management Division is due to expansion in the contaminated soil program, the tire shredding program, the household hazardous waste program, and the Commissioners Street material recovery facility. The transfer of the communications and planning program from Solid Waste Environmental Assessment Program (SWEAP) to the operating budget has been effected.

In the Water Pollution Control budget, increases relate to staffing and higher material and supply costs.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : WORKS DEPARTMENT – ENVIRONMENTAL SERVICES SUMMARY

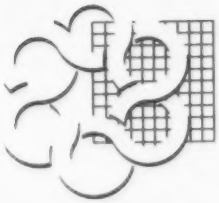
PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Total – Solid Waste Management	81,541.6	64,793.0	63,547.6
Total – Water Pollution Control	106,453.3	104,583.8	98,347.3
Total – Administration	3,992.1	2,970.6	3,187.4
Total – Engineering	5,018.3	4,696.4	4,732.9
Total – Planning Control and Development	1,667.5	1,762.4	1,688.1
Less: Administration Credits To Support Divisions from Solid Waste Management and Water Pollution Control	6,963.2	6,125.2	6,172.5
Gross Expenditure excluding Capital Financing	191,709.6	172,681.0	165,330.8
Less Reimbursement Credits :			
Total – Solid Waste Management	93,577.9	69,115.6	63,696.8
Total – Water Pollution Control	143,853.8	130,358.4	125,877.2
Total – Administration	1,352.9	990.2	1,055.6
Total – Engineering	1,682.4	1,625.5	1,685.3
Total – Planning Control and Development	679.4	688.5	669.1
Total Reimbursement Credits	241,146.4	202,778.2	192,984.0
Net Revenue excluding Capital Financing	(49,436.8)	(30,097.2)	(27,653.2)
Capital Financing:			
Total Capital Financing	49,436.8	48,729.1	44,553.9
Net Expenditure including Capital Financing	0.0	18,631.9	16,900.7

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : WORKS DEPARTMENT – SUPPORT DIVISIONS

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Administration			
ADMINISTRATION	3,992.1	2,970.6	3,187.4
Engineering			
ADMINISTRATION	5,018.3	4,696.4	4,732.9
Planning Control and Development			
ADMINISTRATION	1,484.2	1,762.4	1,688.1
MOE OPERATORS CERTIFICATION	183.3	0.0	0.0
Total – Planning Control and Development	1,667.5	1,762.4	1,688.1
Less: Administration Credits To Support Divisions from Solid Waste Management and Water Pollution Control			
– Administration	2,639.2	1,980.4	2,102.2
– Engineering	3,335.9	3,071.0	3,046.8
– Planning Control & Development	988.1	1,073.8	1,023.5
Total – Administration Credits	6,963.2	6,125.2	6,172.5
Gross Expenditure excluding Capital Financing	3,714.7	3,304.2	3,435.9
Less Reimbursement Credits :			
Administrative Charges to Water Supply			
– Administration	1,352.9	990.2	1,051.1
– Engineering	1,582.4	1,535.5	1,523.4
– Planning Control and Development	496.1	536.9	511.8
Sub–Total	3,431.4	3,062.6	3,086.3
Sundry Revenue			
– Administration	0.0	0.0	4.5
– Engineering	100.0	90.0	161.9
– Planning Control and Development	183.3	151.6	157.3
Sub–Total	283.3	241.6	323.7
Total Reimbursement Credits	3,714.7	3,304.2	3,410.0
Net Revenue excluding Capital Financing	0.0	0.0	25.9

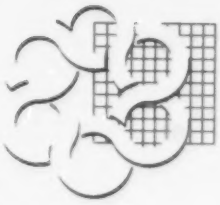


1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : WORKS DEPARTMENT – SOLID WASTE MANAGEMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	4,096.2	1,271.5	1,310.7
MOTOR VEHICLES AND TRANSPORT	844.7	794.5	768.9
MECHANICAL AND ELECTRICAL MAINTENANCE	5,056.4	2,165.6	2,373.5
LANDFILL AREAS	24,695.9	24,425.4	23,504.7
CONSTRUCTION AND GROUND MAINTENANCE	2,037.0	2,102.4	2,183.4
TRANSFER STATIONS	19,185.0	17,542.0	19,232.6
PROVISION FOR EQUIPMENT REPLACEMENT RESERVE	4,780.2	4,018.4	4,018.4
RECYCLING	18,425.5	9,410.6	6,816.1
PROVISION TO ALLOWANCE FOR DOUBTFUL ACCOUNTS	0.0	0.0	253.0
SUPPORT DIVISIONS – ADMINISTRATIVE CHARGES	2,420.7	3,062.6	3,086.3
Gross Expenditure excluding Capital Financing	81,541.6	64,793.0	63,547.6
Less Reimbursement Credits :			
Disposal Fees			
– Incineration	0.0	0.0	3.7
– Landfill	72,121.5	48,250.7	44,275.7
– Transfer Stations	11,717.5	7,414.4	8,097.1
– Recycling Reserve Withdrawal	8,668.9	13,150.5	11,043.4
Sundry Revenue	1,070.0	300.0	276.9
Total Reimbursement Credits	93,577.9	69,115.6	63,696.8
Net Revenue excluding Capital Financing	(12,036.3)	(4,322.6)	(149.2)
Capital Financing:			
DEBT CHARGES	12,036.3	12,813.6	12,356.0
CAPITAL FROM CURRENT	0.0	6,157.7	4,668.0
Total Capital Financing	12,036.3	18,971.3	17,024.0
Net Expenditure including Capital Financing	0.0	14,648.7	16,874.8



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : WORKS DEPARTMENT – WATER POLLUTION CONTROL

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	1,757.5	1,634.9	1,663.7
SEWAGE TREATMENT *	75,165.2	68,277.2	66,255.5
SEWAGE PUMPING STATIONS	0.0	1,443.5	1,250.6
SEWAGE SYSTEMS	6,476.4	5,622.6	5,684.5
MOE – SOUTH PEEL SYSTEM	2,913.8	2,543.0	2,707.8
SUPPORT DIVISIONS – ADMINISTRATIVE CHARGES	4,542.5	3,062.6	3,086.2
GENERAL ADMINISTRATION CHARGES	1,050.0	1,000.0	1,000.0
PROVISION FOR WATER POLLUTION CONTROL RESERVE FUND	14,547.9	21,000.0	16,699.0
Gross Expenditure excluding Capital Financing	106,453.3	104,583.8	98,347.3
Less Reimbursement Credits :			
Sewage Treatment Agreements	1,937.3	1,652.0	1,739.5
Industrial Waste Agreements	7,100.0	5,800.0	6,588.9
Surcharge re Water Sales	133,899.0	121,880.9	116,152.8
Surcharge On Private Water Systems	567.5	567.5	504.0
Sundry Revenue	350.0	458.0	832.0
Total Reimbursement Credits	143,853.8	130,358.4	125,877.2
Net Revenue excluding Capital Financing	(37,400.5)	(25,774.6)	(27,529.9)
Capital Financing:			
DEBT CHARGES	37,400.5	29,757.8	27,529.9
Net Expenditure including Capital Financing	0.0	3,983.2	0.0

* 1991 Estimate includes Sewage Pumping Stations.

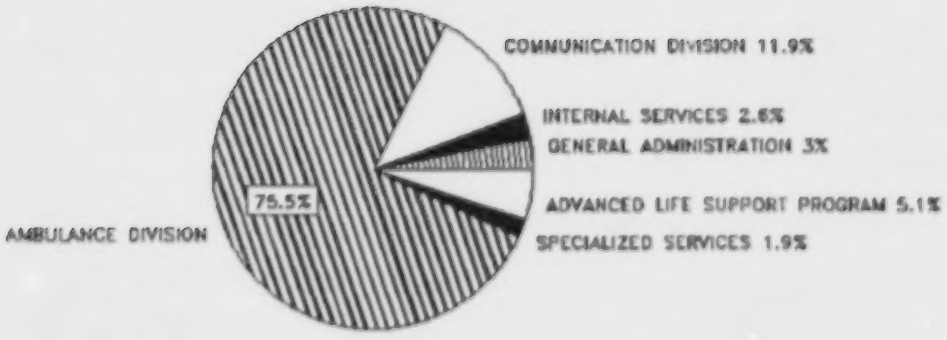
AMBULANCE SERVICES DEPARTMENT

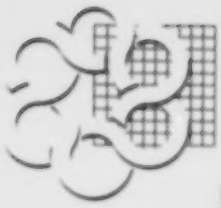
PURPOSE:

The Ambulance Services Department provides skilled emergency patient care and transportation.

CURRENT ESTIMATE:

While reflecting an inflationary increase, the Department emphasizes maintenance of call response time within targeted levels. Settlement of an arbitration award and implementation of the Emergency Medical Care Attendant - Defibrillation (EMCA-D) Program contributed to budget increases.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : AMBULANCE SERVICES DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
GENERAL ADMINISTRATION	1,982.5	1,906.4	1,840.2
INTERNAL SERVICES	1,731.4	1,620.3	1,610.9
COMMUNICATIONS DIVISION	7,968.9	7,200.8	7,687.0
AMBULANCE DIVISION	50,345.0	48,077.2	52,548.2
SPECIALIZED SERVICES	1,265.6	1,183.5	1,063.9
ADVANCED LIFE SUPPORT PROGRAM	3,378.7	3,262.8	3,101.4
Gross Expenditure excluding Capital Financing	66,672.1	63,251.0	67,851.6
Less Reimbursement Credits :			
Provincial Grants and Subsidies	35,973.2	34,044.5	35,401.0
Other Revenue	350.0	325.0	375.5
Total Reimbursement Credits	36,323.2	34,369.5	35,776.5
Net Expenditure excluding Capital Financing	30,348.9	28,881.5	32,075.1
Capital Financing :			
DEBT CHARGES	804.6	741.3	575.5
CAPITAL FROM CURRENT	1,144.9	1,470.7	593.7
Total Capital Financing	1,949.5	2,212.0	1,169.2
Net Expenditure including Capital Financing	32,298.4	31,093.5	33,244.3

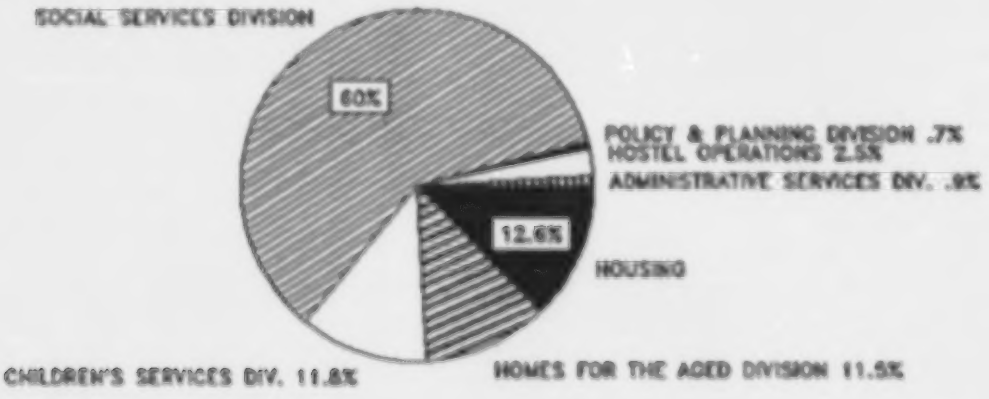
COMMUNITY SERVICES DEPARTMENT

PURPOSE:

The Community Services Department is responsible for the delivery of mandatory and discretionary social services such as welfare, subsidized day care, emergency and subsidized housing, nursing home care, and other support services for eligible residents of Metropolitan Toronto.

CURRENT ESTIMATE:

The 1991 funding provides for a 107% increase in the welfare caseload to accommodate a projected caseload of 1,020,000 case months together with provincially initiated rate increases. As noted elsewhere, the financial and human resources required to handle this phenomenal increase in caseload have been the dominant factor in the Department's budget. Several initiatives are planned in 1991 in other areas. The Children's Services budget provides for the introduction of 2000 new subsidized spaces and a process to potentially restore full cost sharing in 1992. Within the Homes for the Aged Division, funding has been provided for the annualization of costs associated with Lakeshore Lodge, conversion of Carefree Lodge from a satellite home to a directly operated facility, and increased care to meet the increased frailty of residents. The transfer of Greenacres to the Region of York was completed on January 1, 1991.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : COMMUNITY SERVICES DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
COMMISSIONER'S OFFICE	408.5	299.2	299.3
DEPUTY COMMISSIONER'S OFFICE	41.1	156.5	110.9
PURCHASED SERVICES	0.0	11,115.4	10,460.8
HOSTEL OPERATIONS	31,289.4	30,266.7	26,936.1
ADMINISTRATIVE SERVICES DIVISION	11,470.5	11,425.2	10,947.9
POLICY AND PLANNING DIVISION	9,084.3	8,489.9	8,345.3
SOCIAL SERVICES DIVISION	762,819.3	375,274.6	465,886.9
CHILDREN'S SERVICES DIVISION	149,883.0	145,628.6	135,529.6
HOMES FOR THE AGED DIVISION	146,039.5	132,718.0	128,244.6
HOUSING:			
SUBSIDIES, ETC.	901.4	871.1	721.6
HOUSING DIVISION ADMINISTRATION	7,220.3	7,204.2	7,450.4
METRO TORONTO HOUSING COMPANY	147,642.9	130,383.7	130,454.1
METRO HOUSING DEVELOPMENT CORP.	1,434.4	1,439.1	1,302.4
SENIOR'S CENTRAL HOUSING REGISTRY	2,940.5	3,284.8	3,248.6
PROVISION TO ALLOWANCE FOR DOUBTFUL ACCOUNTS	0.0	0.0	3,778.1
Gross Expenditure excluding Capital Financing	1,271,175.1	858,557.0	933,716.6
Less Reimbursement Credits :			
Provincial Grants & Subsidies			
Commissioner's Office	170.3	107.4	131.4
Purchased Services	0.0	8,433.0	7,819.2
Hostel Operations	24,771.2	24,023.8	21,671.0
Administrative Services Division	3,473.7	3,160.6	3,036.6
Policy and Planning Division	1,450.9	1,407.3	1,180.9
Social Services Division	612,490.5	291,852.0	368,216.8
Children's Services Division	112,998.5	99,262.4	94,867.8
Homes for the Aged	83,706.7	77,876.5	76,483.0
Housing:			
Subsidies, etc.	246.6	243.5	240.0
Metro Toronto Housing Company	34,069.4	29,058.5	30,369.3
Senior's Central Housing Registry	0.0	1,642.4	1,624.3
Total Provincial Grants & Subsidies	873,377.8	537,067.4	605,640.3

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : COMMUNITY SERVICES DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
(continued)			
Other Revenue			
Deputy Commissioner's Office	0.0	78.2	9.9
Purchased Services	0.0	22.6	19.6
Hostel Operations	1,297.0	1,416.0	1,294.0
Administrative Services Division	1,509.0	1,480.4	805.5
Policy and Planning Division	1,976.3	1,818.0	1,599.0
Social Services Division	2,956.0	1,939.6	2,237.8
Children's Services Division	9,863.1	13,899.8	9,075.5
Homes for the Aged	37,189.6	34,765.4	32,848.7
Housing:			
Subsidies, etc.	4.0	4.0	0.0
Housing Division Administration	7,220.3	7,204.2	7,450.4
Metro Toronto Housing Company	113,573.5	101,325.2	100,084.8
Metro Toronto Development Corporation	1,434.4	1,439.1	1,302.4
Senior's Central Housing Registry	2,940.5	1,642.4	1,624.3
Total Other Revenue	179,963.9	167,034.9	158,351.9
Total Reimbursement Credits	1,053,341.7	704,102.3	763,992.2
Net Expenditure excluding Capital Financing	217,833.4	154,454.7	169,724.4
Capital Financing:			
DEBT CHARGES	3,626.0	3,177.0	3,434.4
CAPITAL FROM CURRENT	2,197.0	1,652.2	1,772.4
Gross Capital Financing	5,823.0	4,829.2	5,206.8
Less Recovery re Housing Company	3,663.8	3,294.0	3,217.9
Net Capital Financing	2,159.2	1,535.2	1,988.9
Net Expenditure including Capital Financing	219,992.6	155,989.9	171,713.3

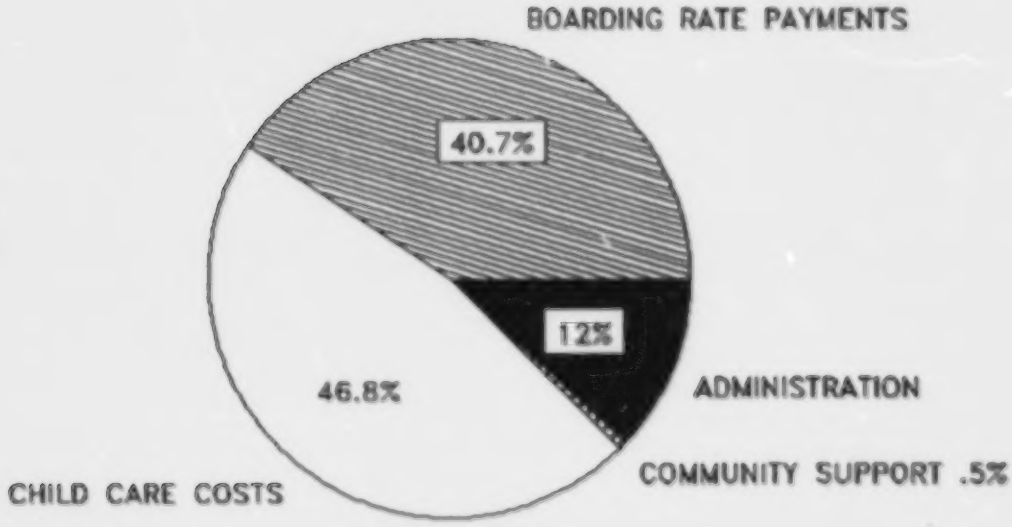
CATHOLIC CHILDREN'S AID SOCIETY

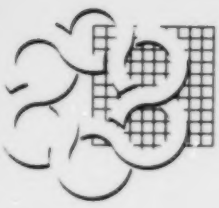
PURPOSE:

The Catholic Children's Aid Society was established under the Child Welfare Act for the purpose of protecting children within the Catholic Community.

CURRENT ESTIMATE:

Funding of the Society is shared between the Province of Ontario and the Metropolitan Corporation. The 1991 budget represents the best estimate of provincial support to the Society.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : CATHOLIC CHILDREN'S AID SOCIETY

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Total Expenditure	41,593.1	38,081.1	39,547.2
Less Provincial Share	33,274.5	30,464.9	31,637.8
Net Expenditure before Adjustment	8,318.6	7,616.2	7,909.4
Prior Year's Adjustment	(403.8)	122.5	(170.7)
METRO SHARE	7,914.8	7,738.7	7,738.7

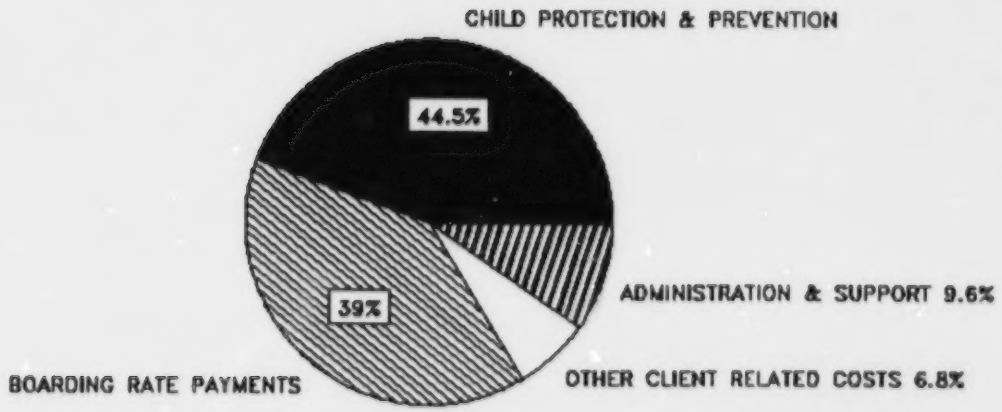
CHILDREN'S AID SOCIETY OF METROPOLITAN TORONTO

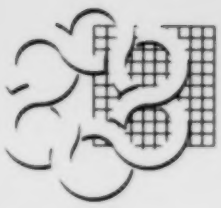
PURPOSE:

The Children's Aid Society of Metropolitan Toronto was established under the Child Welfare Act for the purpose of protecting children in Metropolitan Toronto.

CURRENT ESTIMATE:

Funding of the Society is shared between the Province of Ontario and the Metropolitan Corporation. The 1991 budget represents the best estimate of provincial support to the Society.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : CHILDREN'S AID SOCIETY OF METROPOLITAN TORONTO

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Total Expenditure	61,944.0	56,992.0	57,361.0
Less Provincial Share	49,555.2	45,593.6	45,888.8
Net Expenditure before Adjustment	12,388.8	11,398.4	11,472.2
Prior Year's Adjustment	220.8	457.7	383.9
METRO SHARE	12,609.6	11,856.1	11,856.1

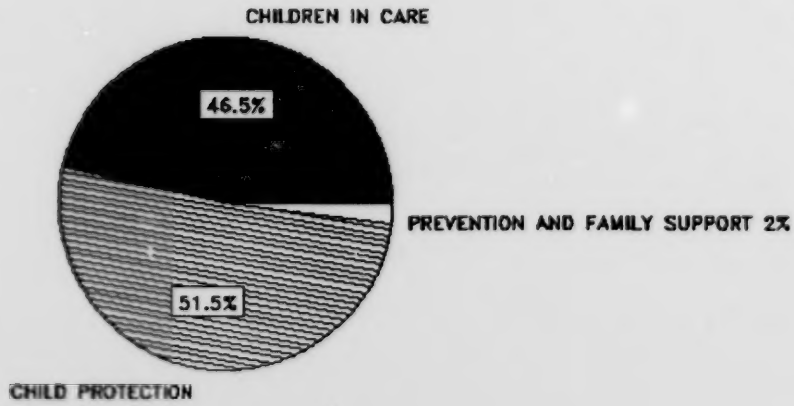
JEWISH FAMILY AND CHILD SERVICE

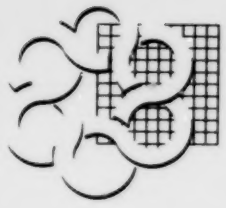
PURPOSE:

The Jewish Family and Child Service of Metropolitan Toronto extends its services to a variety of target groups - families, single adults, the elderly, immigrants, and children. The Jewish Family and Child Service was deemed to be a Children's Aid Society in December 1980, for the purpose of delivering child welfare programs.

CURRENT ESTIMATE:

Funding of the Society is shared between the Province of Ontario and the Metropolitan Corporation. The 1991 budget represents the best estimate of provincial support to the Service.



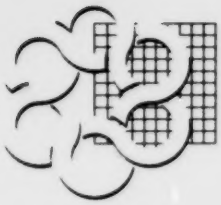


1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : JEWISH FAMILY AND CHILD SERVICE

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Total Expenditure	3,336.1	2,887.7	2,827.5
Less Provincial Share	2,668.9	2,310.2	2,262.0
Net Expenditure before Adjustment	667.2	577.5	565.5
Prior Year's Adjustment	(30.8)	11.5	23.5
METRO SHARE	636.4	589.0	589.0



METROPOLITAN TORONTO ZOO

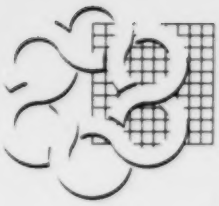
PURPOSE:

The Metropolitan Toronto Zoo displays a collection of plants and animals in a naturalistic setting providing a recreational and educational experience to both the casual visitor and the enthusiast.

CURRENT ESTIMATE:

In 1991, the Zoo budget reflects increased operating expenditures coupled with declining revenues.

The expenditure increase is attributable to annualization and salary adjustments, continuation of the 1990 waste management initiatives, groundskeeping program requirements, and maintenance improvements to the monorail. The decreased revenues reflect lower anticipated attendance.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: METROPOLITAN TORONTO ZOO

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Operating Expenditure	19,232.3	18,919.1	18,317.6
Less Revenue	9,518.7	10,199.8	9,090.5
Net Operating Cost	9,713.6	8,719.3	9,227.1
Metro Special Costs :			
EXPENSES OF COUNCIL APPOINTEES	2.7	3.9	0.0
Gross Cost to Metro	9,716.3	8,723.2	9,227.1
Less Reimbursement Credits:			
Contribution from Waste Management Reserve	333.5	0.0	0.0
Net Cost to Metro excluding Capital Financing	9,382.8	8,723.2	9,227.1
Capital Financing :			
DEBT CHARGES	2,665.9	3,071.1	2,616.4
CAPITAL FROM CURRENT	1,385.2	779.2	0.0
Total Capital Financing	4,051.1	3,850.3	2,616.4
Net Cost to Metro including Capital Financing	13,433.9	12,573.5	11,843.5

METROPOLITAN TORONTO LIBRARY BOARD

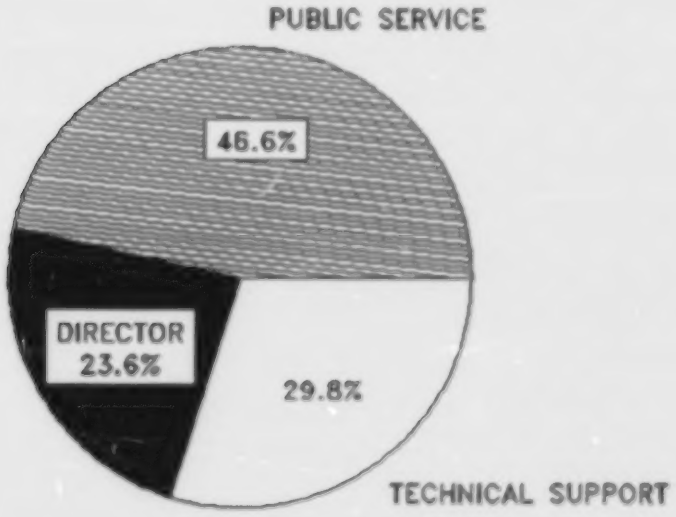
PURPOSE:

The Board provides direct reference service to the public, and support services to the city and borough public libraries of Metropolitan Toronto.

CURRENT ESTIMATE:

For 1991, the majority of the increase is generally due to inflation and annualization. Efforts were made to perform building maintenance and start-up off site storage operations within the designated budget.

The Board will be finalizing preparations for opening a branch in the new Metro Hall in 1992. This branch will consolidate library functions for Metropolitan Departments.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: METROPOLITAN TORONTO LIBRARY BOARD

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Operating Expenditure :			
Director	6,096.0	6,200.4	6,303.5
Public Services	12,049.2	11,570.3	11,596.9
Technical Support	7,702.4	7,451.9	6,985.5
Total Expenditure	25,847.6	25,222.6	24,885.9
Less Revenue :			
Non – General Legislative Grant	1,509.4	1,635.6	1,635.6
General Legislative Grant	1,824.6	1,824.6	1,846.7
Other Income	977.7	846.3	976.1
Total Revenue	4,311.7	4,306.5	4,458.4
NET COST TO METRO EXCLUDING CAPITAL FINANCING	21,535.9	20,916.1	20,427.5
Adjustment to Prior Year's Actual	0.0	0.0	8.6
Net Operating Cost After Adjustment	21,535.9	20,916.1	20,436.1
Capital Financing :			
DEBT CHARGES	3,555.5	3,918.3	3,473.0
CAPITAL FROM CURRENT	590.6	1,150.9	958.9
Total Capital Financing	4,146.1	5,069.2	4,431.9
Net Cost to Metro including Capital Financing	25,682.0	25,985.3	24,868.0

EXHIBITION PLACE

PURPOSE:

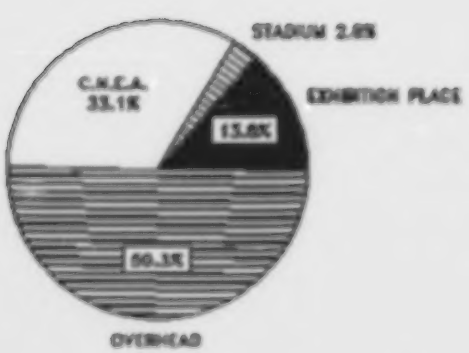
The Board of Governors of Exhibition Place was established in 1963 to operate, manage and maintain Exhibition Place (including the Stadium).

CURRENT ESTIMATE:

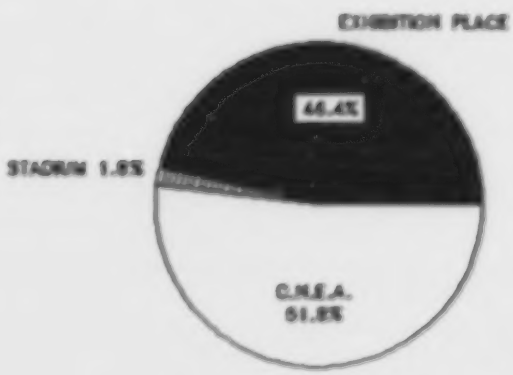
The 1991 budget projects a significant revenue decrease of $1.7 million compared to the 1990 budget. The decrease results from a Stadium Operations net loss due to deletion of the motor sport program for which significant net income was projected for 1990, and a drop in sponsorship revenue.

Feasibility studies with respect to a Trade Centre at Exhibition Place will be ongoing.

EXPENDITURE



REVENUE



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: EXHIBITION PLACE

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Non - Stadium Operations :			
Operating Expenditure	32,502.6	31,343.7	33,877.8
Less Operating Revenue	33,470.2	32,463.8	35,149.0
Net Operating Income for Non-Stadium Operations	(967.6)	(1,120.1)	(1,271.2)
Contribution to Reserve for Acquisition of Parkland	298.0	0.0	285.3
Net Income for Non-Stadium Operations	(669.6)	(1,120.1)	(985.9)
Stadium :			
Operating Expenditure	886.4	2,156.5	3,728.7
Less Operating Revenue	530.7	3,350.6	3,026.5
Net Operating Income for Stadium	305.7	(1,194.1)	702.2
Total Exhibition Place:			
NET INCOME	(363.9)	(2,314.2)	(283.7)
Adjustment to Prior Year's Actual	0.0	0.0	31.6
Net Income After Adjustments	(363.9)	(2,314.2)	(252.1)
Metro Special Costs :			
PROVISION FOR CAPITAL IMPROVEMENTS RESERVE FUND	30.0	119.0	85.1
EXPENSES OF COUNCIL APPOINTEES	10.0	10.0	0.0
Total Metro Special Costs	40.0	129.0	85.1
Metro Revenue excluding Capital Financing	(323.9)	(2,185.2)	(167.0)
Less Reimbursement Credits :			
USER FEES TRANSFERRED FROM STADIUM	30.0	119.0	85.1
Net Revenue excluding Capital Financing	(353.9)	(2,304.2)	(252.1)
Capital Financing :			
DEBT CHARGES	7,716.2	6,121.0	4,670.7
CAPITAL FROM CURRENT	1,572.7	4,329.2	3,605.6
Total Capital Financing	9,288.9	10,450.2	8,276.3
Net Expenditure including Capital Financing	8,935.0	8,146.0	8,024.2

O'KEEFE CENTRE FOR THE PERFORMING ARTS

PURPOSE:

O'Keefe Centre provides first class entertainment that appeals to a diversity of audiences consistent with the responsibilities of a publicly-owned theatre to its community.

CURRENT ESTIMATE:

During 1991 the O'Keefe will submit a study with respect to the future operation and capital requirements of the Theatre to Metropolitan Council for consideration. The O'Keefe will continue to operate in a manner which allows it to generate a net operating profit and limits Metropolitan funding to capital purposes.

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: O'KEEFE CENTRE FOR THE PERFORMING ARTS

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Operating Expenditure	5,641.5	5,745.9	9,435.4
Less Operating Revenue	6,030.9	6,056.0	10,585.4
NET OPERATING INCOME	(389.4)	(310.1)	(1,150.0)
Metro Special Costs :			
PROVISION TO RESERVE FUND	600.0	450.0	494.0
SPECIAL ITEM - IMPROVEMENTS	699.5	950.0	817.1
Total Metro Special Costs	1,299.5	1,400.0	1,311.1
Metro Gross Expenditure excluding Capital Financing	910.1	1,089.9	161.1
Less Reimbursement Credits :			
SURCHARGE FEE TRANSFERRED FROM O'KEEFE	600.0	450.0	494.0
CONTRIBUTION FROM RESERVE FUND	174.9	237.5	204.3
Total Reimbursement Credits	774.9	687.5	698.3
Net Expenditure/(Income)	135.2	402.4	(537.2)

THE GUILD

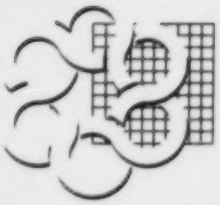
PURPOSE:

The Board of Management is responsible for overseeing the art and heritage resources associated with the Guild Inn and surrounding property.

CURRENT ESTIMATE:

The 1991 funding for the Guild is primarily for the cultural program.

The majority of the year over year increase relates to provisions for the repair and stabilization of five architectural artifacts which are structurally weak. Hotel operations leased to Giant Step Realty generate revenue which is included within the Unallocated Revenue Account.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: THE GUILD

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Cultural Department:			
NET OPERATING COST – CULTURAL DEPARTMENT	199.9	112.6	112.6
Metro Gross / Net Expenditure	199.9	112.6	112.6

THE MUNICIPALITY OF METROPOLITAN TORONTO

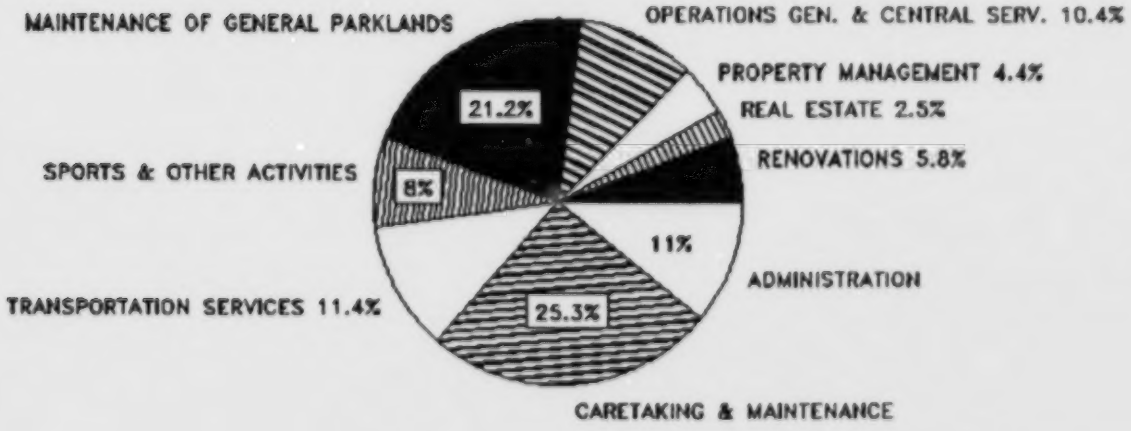
PARKS AND PROPERTY DEPARTMENT

PURPOSE:

The Parks and Property Department is responsible for the management of the Metropolitan parklands, selected sport facilities, water transportation service to the Toronto Islands, and Metropolitan owned or leased property.

CURRENT ESTIMATE:

The increase above normal inflation and salary adjustments represents annualization of programs approved in 1990, including the caretaking and maintenance associated with the June 1991 opening of the Metro Archives Building, increases to the Renovation Program to maintain corporate real estate assets, and increases relative to the satisfaction of Federal Department of Transport and Workers' Compensation Act requirements.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: PARKS AND PROPERTY DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	6,432.2	6,000.6	6,693.9
RENOVATIONS	3,362.2	2,884.9	2,824.6
REAL ESTATE	1,451.3	1,411.6	1,405.2
PROPERTY MANAGEMENT	2,585.4	2,499.2	2,547.2
OPERATIONS GENERAL AND CENTRAL SERVICES	6,083.1	5,747.8	6,075.6
MAINTENANCE OF GENERAL PARKLANDS	12,413.3	11,917.7	12,045.3
SPORTS AND OTHER ACTIVITIES	4,701.4	4,646.7	3,922.1
TRANSPORTATION SERVICES	6,655.8	6,244.9	6,130.3
CARETAKING AND MAINTENANCE	14,811.4	13,750.9	13,639.9
Gross Expenditure excluding Capital Financing	58,496.1	55,104.3	55,284.1
Less Reimbursement Credits :			
Interdepartmental Recoveries	15,450.8	14,127.2	13,933.0
Provincial Grants and Subsidies	1,023.0	903.2	909.9
Other Revenue	20,796.0	20,301.6	19,859.7
Transfer of Rental Revenue to Other Departments' Accounts	(2,603.9)	(2,195.9)	(2,636.7)
Total Reimbursement Credits	34,665.9	33,136.1	32,065.9
Net Expenditure excluding Capital Financing	23,830.2	21,968.2	23,218.2
Capital Financing :			
DEBT CHARGES	3,913.8	3,706.5	3,257.4
CAPITAL FROM CURRENT	1,632.8	1,658.4	687.0
Total Capital Financing	5,546.6	5,364.9	3,944.4
Net Expenditure including Capital Financing	29,376.8	27,333.1	27,162.6

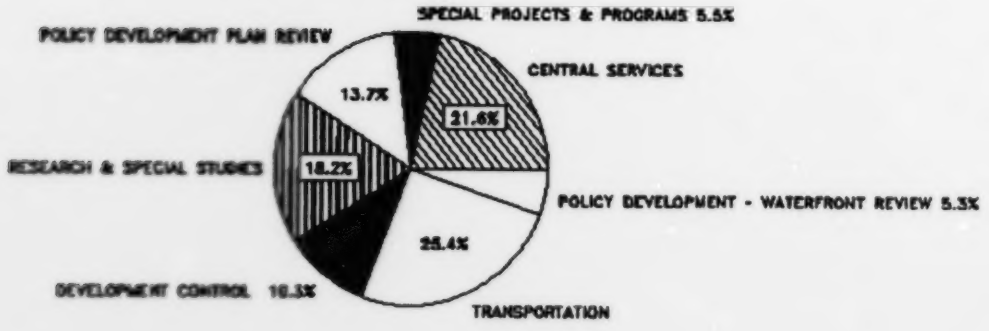
PLANNING DEPARTMENT

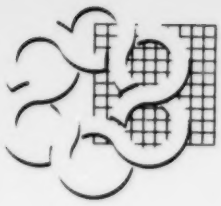
PURPOSE:

The Planning Department assists Council in the implementation and amendment of the Metropolitan Official Plan.

CURRENT ESTIMATE:

The increase in the estimate for 1991 reflects a significant workload change for the Planning Department. Additional staff resources have been incorporated in this year's estimates to provide technical support to the Metropolitan Waterfront Committee and to proceed with the Metropolitan Official Plan Review. A substantial expansion in the number of proposed studies on transportation and environmental issues currently or soon to be before Council has also contributed to the increase.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: PLANNING DEPARTMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
CENTRAL SERVICES DIVISION	1,826.7	1,503.4	1,503.2
POLICY DEVELOPMENT PLAN REVIEW	1,162.2	862.8	764.8
POLICY DEVELOPMENT - WATERFRONT REVIEW	452.9	246.2	239.0
SPECIAL PROJECTS AND PROGRAMS	466.3	537.4	448.0
RESEARCH AND SPECIAL STUDIES DIVISION	1,550.1	1,301.2	1,213.0
DEVELOPMENT CONTROL DIVISION	870.5	804.6	804.1
TRANSPORTATION	2,156.0	1,497.6	1,435.8
Gross Expenditure	8,484.7	6,753.2	6,407.9
Less Reimbursement Credits :			
Provincial Subsidy	780.5	321.3	396.8
Other Revenue	148.5	190.5	132.4
Total Reimbursement Credits	929.0	511.8	529.2
Net Expenditure	7,555.7	6,241.4	5,878.7

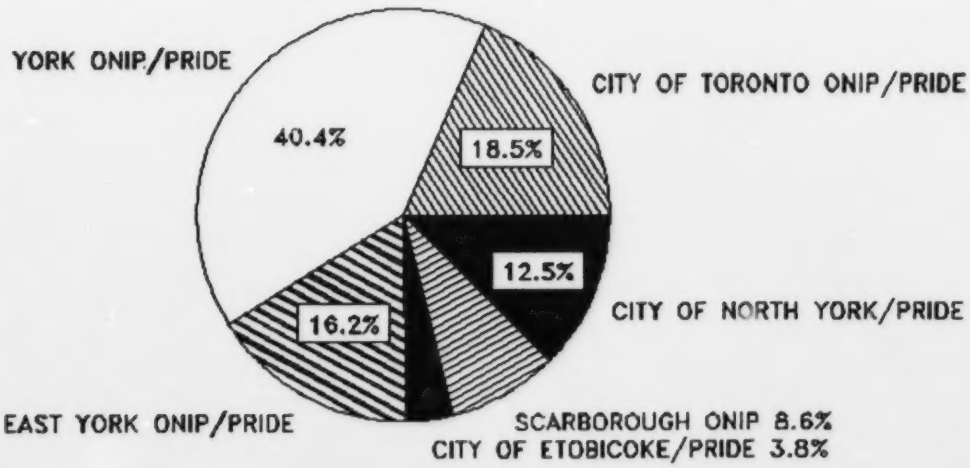
REDEVELOPMENT

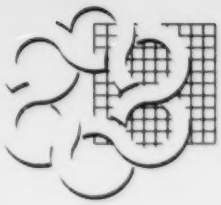
PURPOSE:

Metropolitan Toronto contributes to the cost of municipally-initiated urban renewal and neighbourhood improvements under the National Housing Act to correct deficiencies in municipal services and to encourage housing rehabilitation in low-income residential neighbourhoods.

CURRENT ESTIMATE:

In accordance with the Official Plan, Metro participates in projects initiated by the Area Municipalities under the Program for Renewal, Improvement, Development and Economic Revitalization (PRIDE), which was established in 1989 to replace the Ontario Neighbourhood Improvement Program (ONIP), which was itself a successor to the previous Federal-Provincial-Municipal programs. Except for residual programs under ONIP, future projects will be funded under PRIDE with a 25% contribution by Metro.





1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : REDEVELOPMENT

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
SCARBOROUGH ONIP	46.0	46.0	46.0
CITY OF TORONTO ONIP / PRIDE	98.0	87.5	52.4
YORK ONIP / PRIDE	215.0	130.0	130.0
EAST YORK ONIP / PRIDE	86.5	180.0	123.7
CITY OF ETOBICOKE / PRIDE	20.0	20.0	(0.7)
CITY OF NORTH YORK / PRIDE	66.7	0.0	0.0
Gross / Net Expenditure	532.2	463.5	351.4

THE MUNICIPALITY OF METROPOLITAN TORONTO

METROPOLITAN TORONTO CONVENTION AND VISITORS ASSOCIATION

PURPOSE:

The M.T.C.V.A.'s primary responsibility is to promote and secure both conventions and visitor business.

CURRENT ESTIMATE:

The 1991 funding from the Metropolitan Corporation provides for 66.8% of the projected expenditures of the Association. During 1991, the Association plans to strengthen the direct sales function in order to address the current recessionary climate and the more aggressive stance of other destination marketing organizations throughout North America. The estimate has been transferred to the Grant Programs account in 1991.

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY : METROPOLITAN TORONTO CONVENTION AND VISITORS ASSOCIATION

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Operating Expenditure :			
Marketing	0.0	6,032.9	5,455.3
Sales	0.0	1,798.0	1,974.7
Administration	0.0	2,154.8	2,324.2
Total Expenditure	0.0	9,985.7	9,754.2
Less Revenue :			
Marketing	0.0	2,532.2	2,038.7
Sales	0.0	688.0	946.4
Administration	0.0	50.0	111.4
Total Revenue	0.0	3,270.2	3,096.5
NET OPERATING COST	0.0	6,715.5	6,657.7

NOTE: The Metropolitan Toronto Convention and Visitors Association has been transferred to the Grant Program Budget effective January 1, 1991.

SUNDRY AT LARGE

PURPOSE:

The Sundry at Large account contains expenditure items of a corporate nature which cannot be allocated to specific Departments, Agencies, Boards or Commissions.

CURRENT ESTIMATE:

Excluding Contingency Account provisions, the 1991 funding level decrease results mainly from reductions in contributions to the Metro Hall and Ballet Opera House reserve funds of $15 and $5 million respectively. These reductions are offset by higher interest costs on temporary financing of $9 million and projected tax deficiencies of $3 million.

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: SUNDRY AT LARGE

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Pension Liability Funds			
METRO TORONTO PENSION PLAN	0.0	475.9	475.9
OTHER CIVIC PENSION PLANS	39.9	218.3	37.2
	39.9	694.2	513.1
Purchased Services			
CITY OF TORONTO PURCHASING DIVISION	1,724.8	1,580.2	1,479.5
CITY OF TORONTO FAIR WAGE OFFICER	86.4	76.0	78.7
CITY OF TORONTO MAIL ROOM	136.3	132.0	130.0
METRO POLICE FORCE COMPLAINTS BUREAU	976.3	664.0	868.3
RENTAL OF SERVICE AREAS	337.4	246.1	196.5
	3,261.2	2,698.3	2,753.0
Financial Items			
INTEREST ON TEMPORARY FINANCING	14,900.0	5,500.0	24,007.6
PROVISION FOR RESERVE FUND - CAPITAL COSTS OF METRO HALL	15,000.0	30,000.0	30,000.0
PROVISION TO RESERVE FUND - BALLET OPERA HOUSE	0.0	5,000.0	5,000.0
PROVISION TO RESERVE FUND -SEVERANCE PROVISIONS FOR MEMBERS OF COUNCIL	180.0	180.0	180.0
PROVISION FOR RESERVE FUND - MAJOR EXPENDITURE VARIATIONS	0.0	0.0	17,800.0
PROVISION FOR RESERVE - CAPITAL FINANCING STABILIZATION	0.0	0.0	1,676.8
	30,080.0	40,680.0	78,664.4
Miscellaneous Items			
GOODS AND SERVICES COSTS	100.0	0.0	0.0
INSURANCE AND PUBLIC LIABILITY	0.0	938.3	938.3
SHARE OF GENERAL TAX DEFICIENCIES	19,800.0	16,500.0	16,594.4
SUNDRY ITEMS - OTHER EXPENSES	40.0	40.0	33.9
BENEFITS RE EARLY RETIREMENT	478.0	459.2	484.1
BENEFITS RE MANAGEMENT OVER 65	56.0	0.0	0.0
BENEFITS RE EMPLOYEES ON LTD	135.0	0.0	0.0
RECEPTION OF DISTINGUISHED VISITORS	50.0	50.0	13.2
PARKING TAG - HANDHELD COMPUTERS	0.0	150.0	54.2

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: SUNDRY AT LARGE

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Miscellaneous Items (continued)			
EXPO 2000	0.0	250.0	227.3
INTERNATIONAL LITERACY YEAR	0.0	60.0	48.1
UNITED WAY	5.3	0.0	0.0
METRO YOUTH 1990	93.0	60.0	60.0
METRO WORLD	0.0	0.0	750.0
COST OF BY - ELECTION	0.0	0.0	170.8
CONTRIBUTION TO COST - BAY STREET PEDESTRIAN TUNNEL	0.0	0.0	50.0
STUDY RE: FINANCING OF METROPOLITAN TORONTO CAPITAL INFRASTRUCTURE	150.0	0.0	0.0
ARTISTS/ENVIRONMENT FORUM	10.0	0.0	0.0
HOUSING AUTHORITY'S ANTI - DRUG ESSAY COMPETITION	4.0	0.0	0.0
INTERNATIONAL CONFERENCE ON CITIES AND GLOBAL CHANGE	25.0	0.0	0.0
SPECIAL COMMITTEE ON FIREARMS	10.0	0.0	0.0
INTERNATIONAL UNION OF LOCAL AUTHORITIES	20.0	0.0	0.0
	20,976.3	18,507.5	19,424.3
Sub Total	54,357.4	62,580.0	101,354.8
CONTINGENCY	70,605.4	29,248.8	0.0
Net Expenditure Excluding Capital Financing	124,962.8	91,828.8	101,354.8
DEBT CHARGES	1,200.0	0.0	8.9
CAPITAL FROM CURRENT	4,726.7	2,180.7	4,925.1
Total Capital Financing	5,926.7	2,180.7	4,934.0
Net Expenditure Including Capital Financing	130,889.5	94,009.5	106,288.8

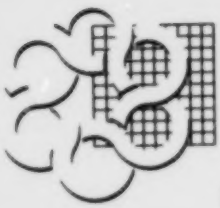
GRANT PROGRAMS

PURPOSE:

This budget item identifies and consolidates the wide range of grants awarded by Metropolitan Council.

CURRENT ESTIMATE:

In general, the 1991 Grant Program has restricted any grant to the 1990 approved level adjusted for inflation and annualization. The only significant increase in funding is for the Action Program of the Metro Drug Abuse Prevention-Task Force. Funding for the Metropolitan Toronto Convention and Visitors Association has been transferred to Grant Programs in 1991.

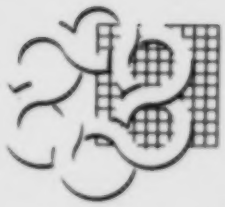


1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: GRANT PROGRAMS

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Capital Grants			
HOSPITAL GRANTS	1,700.0	1,660.0	1,660.0
ART GALLERY OF ONTARIO	2,000.0	2,000.0	2,000.0
	3,700.0	3,660.0	3,660.0
Grant Programs			
SOCIAL SERVICES GRANTS	4,188.6	3,838.5	3,844.0
SOCIAL SERVICES DEVELOPMENTAL GRANTS	360.0	342.9	342.9
COMMUNITY AND NEIGHBOURHOOD SUPPORT GRANTS	457.0	418.1	418.1
CULTURAL SERVICES GRANTS - MAJOR FOUR	3,602.0	3,430.5	3,430.5
CULTURAL SERVICES GRANTS - GENERAL	3,888.5	3,692.9	3,692.9
MULTICULTURAL GRANTS	372.8	415.4	441.0
ATHLETIC / AQUATIC GRANTS	51.8	105.0	21.6
GRANTS TO OFFSET TAXES	37.0	10.0	0.0
	12,957.7	12,253.3	12,191.0
Special Grants			
HERBIE FUND	143.0	136.2	136.2
ST. JOHN AMBULANCE	29.5	28.1	28.1
METRO SANTA CLAUS PARADE	43.0	40.9	37.2
GARDINER AWARDS	15.0	13.2	13.2
COMMITTEE ON PUBLIC VIOLENCE AGAINST WOMEN AND CHILDREN	330.0	317.6	317.6
METRO TORONTO SPECIAL COMMITTEE ON CHILD ABUSE	306.0	288.2	288.2
METRO SAFETY COUNCIL	61.5	58.5	58.5
HESTER HOW DAY CARE CENTRE	13.2	12.3	12.3
METRO TORONTO RESIDENTS' ACTION COMMITTEE	0.0	8.3	8.3
TORONTO AREA ARTS AWARDS	15.0	20.0	20.0
ACTION PROGRAMME OF METRO DRUG ABUSE PREVENTION TASK FORCE	142.0	14.0	150.9

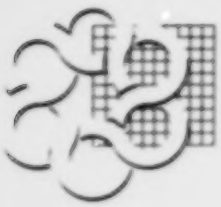


1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: GRANT PROGRAMS

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Special Grants (continued)			
ROYAL AGRICULTURAL WINTER FAIR	936.0	888.2	874.7
AIDS RELATED INITIATIVES	148.5	141.4	141.4
FEDERATION OF METRO TENANTS' ASSOCIATION	14.7	0.0	14.0
CANADIAN URBAN INSTITUTE	200.0	0.0	100.0
MULTICULTURAL ACCESS ALLOCATION	210.0	200.0	200.0
LITERACY INTERIM FUNDING ALLOCATION	119.5	119.5	119.5
COMMUNITY INFORMATION CENTRE	15.9	15.9	0.0
UNITED STEELWORKERS OF AMERICA	0.0	5.0	5.0
VOLUNTEERS ETOBICOKE	8.4	8.0	8.0
EMPLOYEE WAR VETERAN'S ASS.N	0.0	2.3	2.3
EMERGENCY FUNDING - SUMMER CHILD CARE PROGRAMS	200.0	0.0	179.7
MOVE-A-THON	0.0	0.0	0.6
IRANIAN EARTHQUAKE RELIEF	0.0	0.0	50.0
CARIBANA	63.0	0.0	4.5
METRO TORONTO CONVENTION AND VISITORS ASSOCIATION	7,056.6	0.0	0.0
WORLD HOUSING EXPOSITION	40.0	0.0	0.0
PERSIAN GULF	50.0	0.0	0.0
	10,160.8	2,317.6	2,770.2
Total Grant Programs	26,818.5	18,230.9	18,621.2



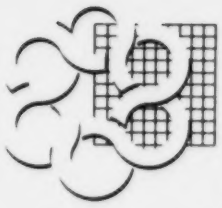
UNALLOCATED REVENUE

PURPOSE:

This account is used to identify corporate revenue not allocated to specific Metropolitan Departments, Agencies, Boards or Commissions.

CURRENT ESTIMATE:

The 1991 Estimate for Unallocated Revenue shows an increase of approximately $116 million or 61.2%. The major contributing factors to this increase are higher interest earnings derived from Waste Reserve funds being available for general purposes, revenue from waste management tipping fees, draw downs in the Ballet Opera House Reserve and the Reserve for Major Expenditure Variations, and use of the 1991 surplus sinking funds in general revenues.

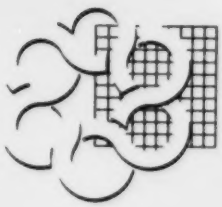


1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: UNALLOCATED REVENUE

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Provincial Grants and Subsidies			
GENERAL HOUSEHOLD GRANT	27,866.0	26,532.6	26,539.1
GENERAL SUPPORT GRANT	68,770.0	65,061.7	65,495.2
Total Provincial Grants and Subsidies	96,636.0	91,594.3	92,034.3
Other Revenue			
PROVINCIAL COURTS - FINES AND FEES	0.0	8,000.0	9,823.1
PARKING VIOLATION TAGS	42,500.0	35,550.0	33,601.4
GENERAL ADMINISTRATION - WATER SUPPLY DIVISION	736.0	690.0	690.0
GENERAL ADMINISTRATION - WATER POLLUTION CONTROL	1,050.0	1,000.0	1,000.0
INTEREST EARNINGS	46,800.0	31,200.0	60,588.9
SHARE OF SUPPLEMENTARY TAXES LEVIED BY AREA MUNICIPALITIES	19,200.0	20,000.0	22,216.0
COURT AWARDED COSTS	100.0	100.0	98.2
GUILD INN LEASE	116.7	66.7	66.7
SUNDRY REVENUE	200.0	806.1	915.3
THE BALLET OPERA HOUSE RESERVE	5,512.1	0.0	0.0
SINKING FUND SURPLUS	18,800.0	0.0	0.0
REVENUE FROM RESERVE FOR ARBITRATION CONTINGENCIES	0.0	0.0	11,711.5
REVENUE FROM RESERVE FOR MAJOR EXPENDITURE VARIATIONS	18,000.0	0.0	2,800.0
WASTE MANAGEMENT TIPPING FEE CONTRIBUTIONS	55,082.0	0.0	0.0
WASTE MANAGEMENT RESERVE CONTRIBUTIONS	0.0	0.0	75.0
ADJUSTMENT TO PRIOR YEAR'S ACTUAL - INTEREST EARNINGS	0.0	0.0	9,384.1
ADJUSTMENT TO PRIOR YEAR'S ACTUAL - PAYROLL BENEFITS COST	0.0	0.0	(1,083.5)
Total Other Revenue	208,096.8	97,412.8	151,886.7
Total Unallocated Revenue	304,732.8	189,007.1	243,921.0



REIMBURSEMENT CREDITS

Departmental reimbursement credits are composed of the following:

1) Interdepartmental Recoveries
2) Revenue Other Than Levy

INTERDEPARTMENTAL RECOVERIES

Interdepartmental Recoveries represent the amounts recovered by a department for the services rendered and charged to other departments or the Licensing and Police Commissions. In order to avoid the resulting "double-counting" of gross expenditure, all Interdepartmental Recoveries must be deducted when totalling the Corporate figures in order to properly reflect the gross expenditures for the year.

REVENUE OTHER THAN LEVY

Revenue Other Than Levy represents the sources of funding to meet Metropolitan gross expenditure requirements other than the revenue raised from property taxes and the surplus carried forward from the previous year.

Revenue Other Than Levy comprises two components:

- Provincial Grants
- Other Revenue (operating revenue, sundry revenue, etc.)

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: INTERDEPARTMENTAL RECOVERIES

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Chief Administrative Officer's Department	212.8	225.5	180.7
Corporate Services Department	11,523.6	12,427.0	10,871.3
Audit Department	229.5	186.0	199.9
Clerk's Department	20.0	12.0	12.0
Legal Department	631.6	510.0	508.5
Transportation Department	177.4	178.4	182.8
Parks and Property Department	15,450.8	14,127.2	13,933.0
Total	28,245.7	27,666.1	25,888.2

1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: REVENUE OTHER THAN LEVY

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Provincial Grants & Subsidies			
Personnel Department	107.4	0.0	0.0
Police Services Board	47,702.2	44,281.1	44,231.7
Transportation Department	17,300.0	17,200.0	16,474.4
Toronto Transit Commission	126,199.6	117,027.6	116,229.1
Ambulance Services Department	35,973.2	34,044.5	35,401.0
Community Services Department	873,377.8	537,067.4	605,640.3
Parks and Property Department	1,023.0	903.2	909.9
Planning Department	780.5	321.3	396.8
Chief Administrative Officer's Department	70.9	403.0	82.6
Chairman's Office	50.0	0.0	0.0
Sub Total	1,102,584.6	751,248.1	819,365.8
Unallocated Provincial Grants & Subsidies			
General Household Grant	27,866.0	26,532.6	26,539.1
General Support Grant	68,770.0	65,061.7	65,495.2
Sub Total	96,636.0	91,594.3	92,034.3
Total Provincial Grants & Subsidies	1,199,220.6	842,842.4	911,400.1
Other Revenue			
Corporate Services Department	387.0	643.8	1,062.4
Audit Department	213.1	196.7	202.1
Clerk's Department	34.2	2.0	68.4
Legal Department	39.1	36.3	39.3
Treasury Department	240.0	240.0	245.2
Chief Administrative Officer's Department	722.6	178.1	172.7
Council	0.0	0.0	10.0
Chairman's Office	100.0	0.0	0.7
Personnel Department	0.0	0.0	4.8
Metropolitan Toronto Zoo	333.5	0.0	0.0
Licensing Commission	7,351.0	7,405.0	7,363.0
Police Services Board	4,548.0	7,549.0	8,605.6
Transportation Department	3,378.2	4,102.1	5,202.2

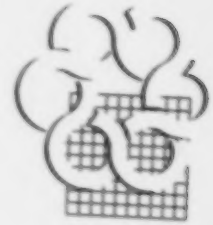
1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: REVENUE OTHER THAN LEVY

PROGRAM OR APPROPRIATION	In $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
Other Revenue (continued)			
Works Dept – Environmental Services			
Solid Waste Management	93,577.9	69,115.6	63,696.8
Water Pollution Control	143,853.8	130,358.4	125,877.2
Central Administration	3,714.7	3,304.2	3,410.0
Ambulance Services Department	350.0	325.0	375.5
Community Services Department	179,963.9	167,034.9	158,351.9
Exhibition Place	30.0	119.0	85.1
O'Keefe Centre	774.9	687.5	698.3
Parks & Property Department	18,192.1	18,105.7	17,223.0
Planning Department	148.5	190.5	132.4
Recovery from Housing Company	3,663.8	3,294.0	3,217.9
Sub Total	461,617.0	412,887.8	394,044.5
Unallocated Other Revenue			
Provincial Courts – Fines and Fees	0.0	8,000.0	9,823.1
Parking Violation Tags	42,500.0	35,550.0	33,601.4
General Administration – Water Supply Division	736.0	690.0	690.0
General Administration – Water Pollution Control Division	1,050.0	1,000.0	1,000.0
Interest Earnings	46,800.0	31,200.0	60,588.9
Share of Supplementary Taxes Levied by Area Municipalities	19,200.0	20,000.0	22,216.0
Court Awarded Costs	100.0	100.0	98.2
Guild Inn Lease	116.7	66.7	66.7
Sundry Revenue	200.0	806.1	915.3
The Ballet Opera House Reserve	5,512.1	0.0	0.0
Sinking Fund Surplus	18,800.0	0.0	0.0
Revenue from Arbitration and Legislation Contingency Reserve	0.0	0.0	11,711.5
Revenue from Reserve For Major Expenditure Variations	18,000.0	0.0	2,800.0
Waste Management Tipping Fee Contributions	55,082.0	0.0	0.0
Waste Management Reserve Contributions	0.0	0.0	75.0
Adjustment to Prior Year's Actual Interest Earnings	0.0	0.0	9,384.1
Adjustment to Prior Year's Actual Payroll Benefits Cost	0.0	0.0	(1,083.5)
Sub Total	208,096.8	97,412.8	151,886.7
Total other Revenue	669,713.8	510,300.6	545,931.2
Total Revenue Other Than Levy	1,868,934.4	1,353,143.0	1,457,331.3

C.2. SCHEDULES



SCHEDULE 1

DISTRIBUTION OF 1991 METRO LEVY FOR GENERAL PURPOSES

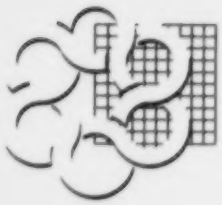
Area Municipality	Weighted Assessment $	General Levy $	Approx. % of Total
City of Toronto	3,782,007,790	422,182,053	41.38
City of North York	2,085,068,605	232,754,292	22.81
City of Scarborough	1,432,152,755	159,869,896	15.67
City of Etobicoke	1,273,140,434	142,119,496	13.93
City of York	302,557,096	33,774,171	3.31
Borough of East York	265,189,787	29,602,892	2.90
Total	9,140,116,467	1,020,302,800	100.00

SCHEDULE 2

ASSESSMENT GROWTH IN METRO, 1988–1991

Area Municipality	1988 Weighted Assessment $	1988 % of Total	1989 Weighted Assessment $	1989 % of Total	1990 Weighted Assessment $	1990 % of Total	1991 Weighted Assessment $	1991 % of Total	% Increase/ (Decrease) 1988–1989	% Increase/ (Decrease) 1989–1990	% Increase/ (Decrease) 1990–1991
City of Toronto	3,431,150,015	40.0	3,556,353,433	40.6	3,655,946,420	40.8	3,782,007,790	41.4	3.6	2.8	3.4
City of North York	1,988,940,960	23.2	2,040,479,067	23.3	2,080,480,067	23.2	2,085,068,605	22.8	2.6	2.0	0.2
City of Scarborough	1,345,218,136	15.7	1,370,253,248	15.7	1,405,731,408	15.7	1,432,152,755	15.7	1.9	2.6	1.9
City of Etobicoke	1,252,823,394	14.6	1,238,011,145	14.1	1,260,536,497	14.1	1,273,140,434	13.9	(1.2)	1.8	1.0
City of York	290,682,604	3.4	289,427,318	3.3	300,719,119	3.4	302,557,096	3.3	(0.4)	3.9	0.6
Borough of East York	260,590,814	3.0	258,679,835	3.0	262,703,598	2.9	265,189,787	2.9	(0.7)	1.6	0.9
Total	8,569,405,923	100.0	8,753,204,046	100.0	8,966,117,109	100.0	9,140,116,467	100.0	2.1	2.4	1.9

Note: Weighted Assessment is used to apportion the Metro General Levy among the Area Municipalities



SCHEDULE 3

GROSS EXPENDITURE ON A DEPARTMENTAL BASIS INCLUDING CAPITAL FINANCING IN THE ESTIMATE OF THE INDIVIDUAL DEPARTMENT/AGENCY

THE MUNICIPALITY OF METROPOLITAN TORONTO *FORM NO. MT 16*

1991 OPERATING BUDGET

($000.0)

ESTIMATE OF GENERAL LEVY ON A GROSS DEPARTMENTAL BASIS – INCLUSIVE OF CAPITAL FINANCING

DEPARTMENT OR AGENCY	1991 ESTIMATE $	% OF GROSS EXP	1990 ESTIMATE $	% OF GROSS EXP	1990 ACTUAL $	% OF GROSS EXP	INCREASE OR DECREASE 91 EST/ 90 EST $	91 EST/ 90 EST %	91 EST/ 90 ACT $	91 EST/ 90 ACT %
GENERAL GOVERNMENT										
COUNCIL	8944.7	0.3	8706.1	0.4	8429.8	0.3	238.6	2.7	514.9	6.1
CHIEF ADMINISTRATIVE OFFICER'S	8858.4	0.3	5071.9	0.2	5049.4	0.2	3786.5	74.7	3809.0	75.4
CORPORATE SERVICES DEPARTMENT	23772.4	0.8	25708.7	1.1	27469.2	1.1	-1936.3	-7.5	-3696.8	-13.5
AUDIT DEPARTMENT	2444.3	0.1	2376.2	0.1	2284.4	0.1	68.1	2.9	159.9	7.0
CHAIRMAN'S OFFICE	4099.9	0.1	3641.7	0.2	3480.7	0.1	458.2	12.6	619.2	17.8
CLERK'S DEPARTMENT	9623.2	0.3	10309.7	0.4	9589.5	0.4	-686.5	-6.7	33.7	0.4
LEGAL DEPARTMENT	6856.3	0.2	6027.5	0.3	5920.6	0.2	828.8	13.8	935.7	15.8
PERSONNEL DEPARTMENT	10620.3	0.4	8788.1	0.4	8885.1	0.4	1832.2	20.8	1735.2	19.5
TREASURY DEPARTMENT	10597.9	0.4	11059.0	0.5	11482.3	0.5	-461.1	-4.2	-884.4	-7.7
TOTAL EXPENDITURE	85817.4	3.0	81688.9	3.5	82591.0	3.4	4128.5	5.1	3226.4	3.9
PROTECTIVE SERVICES										
LICENSING COMMISSION	8741.5	0.3	8468.9	0.4	8335.2	0.3	272.6	3.2	406.3	4.9
POLICE SERVICES BOARD	539591.9	18.6	504496.7	21.5	511276.2	21.0	35095.2	7.0	28315.7	5.5
CONSERVATION AUTHORITY	12209.0	0.4	16903.3	0.7	14852.7	0.6	-4694.3	-27.8	-2643.7	-17.8
TOTAL EXPENDITURE	560542.4	19.3	529868.9	22.6	534464.1	22.0	30673.5	5.8	26078.3	4.9
TRANSPORTATION SERVICES										
TRANSPORTATION DEPARTMENT	97759.9	3.4	89439.9	3.8	93831.4	3.9	8320.0	9.3	3928.5	4.2
TORONTO TRANSIT COMMISSION	300625.4	10.3	265741.6	11.3	267230.6	11.0	34883.8	13.1	33394.8	12.5
TOTAL EXPENDITURE	398385.3	13.7	355181.5	15.2	361062.0	14.8	43203.8	12.2	37323.3	10.3
ENVIRONMENTAL SERVICES										
WORKS DEPARTMENT	241146.4	8.3	221410.1	9.4	209884.7	8.6	19736.3	8.9	31261.7	14.9
TOTAL EXPENDITURE	241146.4	8.3	221410.1	9.4	209884.7	8.6	19736.3	8.9	31261.7	14.9
HEALTH SERVICES										
AMBULANCE SERVICES DEPARTMENT	68621.6	2.4	65463.0	2.8	69020.8	2.8	3158.6	4.8	-399.2	-0.6
TOTAL EXPENDITURE	68621.6	2.4	65463.0	2.8	69020.8	2.8	3158.6	4.8	-399.2	-0.6
SOCIAL & FAMILY SERVICES										
COMMUNITY SERVICES DEPARTMENT	1276998.1	44.0	863386.2	36.8	938923.4	38.6	413611.9	47.9	338074.7	36.0
CATHOLIC CHILDREN'S AID SOCIETY	7914.8	0.3	7738.7	0.3	7738.7	0.3	176.1	2.3	176.1	2.3
CHILDREN'S AID SOCIETY - METRO	12609.6	0.4	11856.1	0.5	11856.1	0.5	753.5	6.4	753.5	6.4
JEWISH FAMILY & CHILD SERVICE	636.4	0.0	589.0	0.0	589.0	0.0	47.4	8.0	47.4	8.0
TOTAL EXPENDITURE	1298158.9	44.7	883570.0	37.7	959107.2	39.4	414588.9	46.9	339051.7	35.4

THE MUNICIPALITY OF METROPOLITAN TORONTO *FORM NO. MT 16*

1991 OPERATING BUDGET

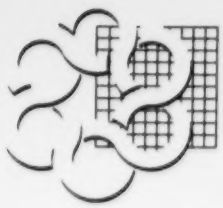
($000.0)

ESTIMATE OF GENERAL LEVY ON A GROSS DEPARTMENTAL BASIS – INCLUSIVE OF CAPITAL FINANCING

DEPARTMENT OR AGENCY	1991 ESTIMATE $	% OF GROSS EXP	1990 ESTIMATE $	% OF GROSS EXP	1990 ACTUAL $	% OF GROSS EXP	INCREASE OR DECREASE 91 EST/ 90 EST $	91 EST/ 90 EST %	91 EST/ 90 ACT $	91 EST/ 90 ACT %
RECREATIONAL & CULTURAL SERVICES										
METRO TORONTO ZOO	13767.4	0.5	12573.5	0.5	11843.5	0.5	1193.9	9.5	1923.9	16.2
LIBRARY BOARD	25682.0	0.9	25985.3	1.1	24868.0	1.0	-303.3	-1.2	814.0	3.3
EXHIBITION PLACE	8965.0	0.3	8265.0	0.4	8109.3	0.3	700.0	8.5	855.7	10.6
O'KEEFE CENTRE	910.1	0.0	1089.9	0.0	161.1	0.0	-179.8	-16.5	749.0	464.9
THE GUILD	199.9	0.0	112.6	0.0	112.6	0.0	87.3	77.5	87.3	77.5
PARKS & PROPERTY DEPARTMENT	64042.7	2.2	60469.2	2.6	59228.5	2.4	3573.5	5.9	4814.2	8.1
TOTAL EXPENDITURE	113567.1	3.9	108495.5	4.6	104323.0	4.3	5071.6	4.7	9244.1	8.9
PLANNING & DEVELOPMENT										
PLANNING DEPARTMENT	8484.7	0.3	6753.2	0.3	6407.9	0.3	1731.5	25.6	2076.8	32.4
REDEVELOPMENT	532.2	0.0	463.5	0.0	351.4	0.0	68.7	14.8	180.8	51.5
CONVENTION & VISITORS ASSOCIATION	0.0	0.0	6715.5	0.3	6657.7	0.3	-6715.5	-100.0	-6657.7	-100.0
TOTAL EXPENDITURE	9016.9	0.3	13932.2	0.6	13417.0	0.6	-4915.3	-35.3	-4400.1	-32.8
OTHER										
INTERDEPARTMENTAL RECOVERIES	-28245.7	-1.0	-27666.1	-1.2	-25888.2	-1.1	-579.6	2.1	-2357.5	9.1
SUNDRY AT LARGE	130889.5	4.5	94009.5	4.0	106288.8	4.4	36880.0	39.2	24600.7	23.1
GRANT PROGRAMS	26818.5	0.9	18230.9	0.8	18621.2	0.8	8587.6	47.1	8197.3	44.0
TOTAL GROSS EXPENDITURE	2904718.3	100.0	2344184.4	100.0	2432891.6	100.0	560533.9	23.9	471826.7	19.4
REVENUE OTHER THAN LEVY	-1868934.4	-64.3	-1353143.0	-57.7	-1457331.3	-59.9	-515791.4	38.1	-411603.1	28.2
NET EXPENDITURE	1035783.9	35.7	991041.4	42.3	975560.3	40.1	44742.5	4.5	60223.6	6.2
SURPLUS FROM 1990 OPERATIONS	-15481.1	-0.5	0.0	0.0	15481.1	0.6	-15481.1	-	-30962.2	-200.0
SURPLUS FROM 1989 OPERATIONS	0.0	0.0	-55159.7	-2.4	-55159.7	-2.3	55159.7	-100.0	55159.7	-100.0
GENERAL LEVY	1020302.8	35.1	935881.7	39.9	935881.7	38.5	84421.1	9.0	84421.1	9.0

NOTES:

1. 1991 Average Commercial Mill Rate is 111.63 mills compared with 104.38 mills in 1990 - an increase of 7.25 mills, or 6.9 per cent.
   1991 Average Residential Mill Rate is 94.89 mills compared with 88.72 mills in 1990 - an increase of 6.16 mills, or 6.9 per cent.
2. The Weighted Assessment increases by 1.9 per cent. in 1991 To 9140116467 from the 1990 level of 8966117109.



SCHEDULE 4

GROSS EXPENDITURE ON A DEPARTMENTAL BASIS CAPITAL FINANCING REPORTED SEPARATELY FROM THE ESTIMATE OF THE INDIVIDUAL DEPARTMENT/AGENCY

THE MUNICIPALITY OF METROPOLITAN TORONTO *FORM NO. MT 16A*

1991 OPERATING BUDGET

($000.0)

ESTIMATE OF GENERAL LEVY ON A GROSS DEPARTMENTAL BASIS – EXCLUSIVE OF CAPITAL FINANCING

DEPARTMENT OR AGENCY	1991 ESTIMATE $	% OF GROSS EXP	1990 ESTIMATE $	% OF GROSS EXP	1990 ACTUAL $	% OF GROSS EXP	INCREASE OR DECREASE 91 EST/ 90 EST $	91 EST/ 90 EST %	91 EST/ 90 ACT $	91 EST/ 90 ACT %
GENERAL GOVERNMENT										
COUNCIL	8944.7	0.3	8706.1	0.4	8429.8	0.3	238.6	2.7	514.9	6.1
CHIEF ADMINISTRATIVE OFFICER'S	8858.4	0.3	5071.9	0.2	5049.4	0.2	3786.5	74.7	3809.0	75.4
CORPORATE SERVICES DEPARTMENT	23772.4	0.8	25708.7	1.1	27469.2	1.1	-1936.3	-7.5	-3696.8	-13.5
AUDIT DEPARTMENT	2444.3	0.1	2376.2	0.1	2284.4	0.1	68.1	2.9	159.9	7.0
CHAIRMAN'S OFFICE	4099.9	0.1	3641.7	0.2	3480.7	0.1	458.2	12.6	619.2	17.8
CLERK'S DEPARTMENT	7504.6	0.3	6197.0	0.3	5833.5	0.2	1307.6	21.1	1671.1	28.6
LEGAL DEPARTMENT	6856.3	0.2	6027.5	0.3	5920.6	0.2	828.8	13.8	935.7	15.8
PERSONNEL DEPARTMENT	10620.3	0.4	8788.1	0.4	8885.1	0.4	1832.2	20.8	1735.2	19.5
TREASURY DEPARTMENT	10597.9	0.4	11059.0	0.5	11482.3	0.5	-461.1	-4.2	-884.4	-7.7
TOTAL EXPENDITURE	83698.8	2.9	77576.2	3.3	78835.0	3.2	6122.6	7.9	4863.8	6.2
PROTECTIVE SERVICES										
LICENSING COMMISSION	8741.5	0.3	8366.4	0.4	8263.0	0.3	375.1	4.5	478.5	5.8
POLICE SERVICES BOARD	521608.4	18.0	487012.5	20.8	496786.3	20.4	34595.9	7.1	24822.1	5.0
CONSERVATION AUTHORITY	5619.1	0.2	5415.7	0.2	5415.7	0.2	203.4	3.8	203.4	3.8
TOTAL EXPENDITURE	535969.0	18.5	500794.6	21.4	510465.0	21.0	35174.4	7.0	25504.0	5.0
TRANSPORTATION SERVICES										
TRANSPORTATION DEPARTMENT	62684.4	2.2	61114.8	2.6	62469.9	2.6	1569.6	2.6	214.5	0.3
TORONTO TRANSIT COMMISSION	259264.0	8.9	232426.1	9.9	234610.3	9.6	26837.9	11.5	24653.7	10.5
TOTAL EXPENDITURE	321948.4	11.1	293540.9	12.5	297080.2	12.2	28407.5	9.7	24868.2	8.4
ENVIRONMENTAL SERVICES										
WORKS DEPARTMENT	191709.6	6.6	172681.0	7.4	165330.8	6.8	19028.6	11.0	26378.8	16.0
TOTAL EXPENDITURE	191709.6	6.6	172681.0	7.4	165330.8	6.8	19028.6	11.0	26378.8	16.0
HEALTH SERVICES										
AMBULANCE SERVICES DEPARTMENT	66672.1	2.3	63251.0	2.7	67851.6	2.8	3421.1	5.4	-1179.5	-1.7
TOTAL EXPENDITURE	66672.1	2.3	63251.0	2.7	67851.6	2.8	3421.1	5.4	-1179.5	-1.7
SOCIAL & FAMILY SERVICES										
COMMUNITY SERVICES DEPARTMENT	1271175.1	43.8	858557.0	36.6	933716.6	38.4	412618.1	48.1	337458.5	36.1
CATHOLIC CHILDREN'S AID SOCIETY	7914.8	0.3	7738.7	0.3	7738.7	0.3	176.1	2.3	176.1	2.3
CHILDREN'S AID SOCIETY - METRO	12609.6	0.4	11856.1	0.5	11856.1	0.5	753.5	6.4	753.5	6.4
JEWISH FAMILY & CHILD SERVICE	636.4	0.0	589.0	0.0	589.0	0.0	47.4	8.0	47.4	8.0
TOTAL EXPENDITURE	1292335.9	44.5	878740.8	37.5	953900.4	39.2	413595.1	47.1	338435.5	35.5

THE MUNICIPALITY OF METROPOLITAN TORONTO *FORM NO. MT 16A*

1991 OPERATING BUDGET

($000.0)

ESTIMATE OF GENERAL LEVY ON A GROSS DEPARTMENTAL BASIS – EXCLUSIVE OF CAPITAL FINANCING

DEPARTMENT OR AGENCY	1991 ESTIMATE $	% OF GROSS EXP	1990 ESTIMATE $	% OF GROSS EXP	1990 ACTUAL $	% OF GROSS EXP	INCREASE OR DECREASE 91 EST/ 90 EST $	91 EST/ 90 EST %	91 EST/ 90 ACT $	91 EST/ 90 ACT %
RECREATIONAL & CULTURAL SERVICES										
METRO TORONTO ZOO	9716.3	0.3	8723.2	0.4	9227.1	0.4	993.1	11.4	489.2	5.3
LIBRARY BOARD	21535.9	0.7	20916.1	0.9	20436.1	0.8	619.8	3.0	1099.8	5.4
EXHIBITION PLACE	-325.9	0.0	-2185.2	-0.1	-167.0	0.0	1861.3	-85.2	-156.9	94.0
O'KEEFE CENTRE	910.1	0.0	1089.9	0.0	161.1	0.0	-179.8	-16.5	749.0	464.9
THE GUILD	199.9	0.0	112.6	0.0	112.6	0.0	87.3	77.5	87.3	77.5
PARKS & PROPERTY DEPARTMENT	58496.1	2.0	55104.3	2.4	55284.1	2.3	3391.8	6.2	3212.0	5.8
TOTAL EXPENDITURE	90534.4	3.1	83760.9	3.6	85054.0	3.5	6773.5	8.1	5480.4	6.4
PLANNING & DEVELOPMENT										
PLANNING DEPARTMENT	8484.7	0.3	6753.2	0.3	6407.9	0.3	1731.5	25.6	2076.8	32.4
REDEVELOPMENT	532.2	0.0	463.5	0.0	351.4	0.0	68.7	14.8	180.8	51.5
CONVENTION & VISITORS ASSOCIATION	0.0	0.0	6715.5	0.3	6657.7	0.3	-6715.5	-100.0	-6657.7	-100.0
TOTAL EXPENDITURE	9016.9	0.3	13932.2	0.6	13417.0	0.6	-4915.3	-35.3	-4400.1	-32.8
OTHER										
INTERDEPARTMENTAL RECOVERIES	-28245.7	-1.0	-27666.1	-1.2	-25888.2	-1.1	-579.6	2.1	-2357.5	9.1
SUNDRY AT LARGE	124962.8	4.3	91828.8	3.9	101354.8	4.2	33134.0	36.1	23608.0	23.3
GRANT PROGRAMS	26818.5	0.9	18230.9	0.8	18621.2	0.8	8587.6	47.1	8197.3	44.0
TOTAL GROSS EXPENDITURE EXCLUDING CAPITAL FINANCING	2715420.7	93.5	2166671.2	92.4	2266021.8	93.1	548749.5	25.3	449398.9	19.8
CAPITAL FINANCING										
DEBT CHARGES	129814.8	4.5	119221.6	5.1	110255.0	4.5	10593.2	8.9	19559.8	17.7
CAPITAL FROM CURRENT	59482.8	2.0	58291.6	2.5	56614.8	2.3	1191.2	2.0	2868.0	5.1
TOTAL EXPENDITURE	189297.6	6.5	177513.2	7.6	166869.8	6.9	11784.4	6.6	22427.8	13.4
TOTAL GROSS EXPENDITURE INCLUDING CAPITAL FINANCING	2904718.3	100.0	2344184.4	100.0	2432891.6	100.0	560533.9	23.9	471826.7	19.4
REVENUE OTHER THAN LEVY	-1868934.4	-64.3	-1353143.0	-57.7	-1457331.3	-59.9	-515791.4	38.1	-411603.1	28.2
NET EXPENDITURE	1035783.9	35.7	991041.4	42.3	975560.3	40.1	44742.5	4.5	60223.6	6.2
SURPLUS FROM 1990 OPERATIONS	-15481.1	-0.5	0.0	0.0	15481.1	0.6	-15481.1	-	-30962.2	-200.0
SURPLUS FROM 1989 OPERATIONS	0.0	0.0	-55159.7	-2.4	-55159.7	-2.3	55159.7	-100.0	55159.7	-100.0
GENERAL LEVY	1020302.8	35.1	935881.7	39.9	935881.7	38.5	84421.1	9.0	84421.1	9.0

SCHEDULE 5

NET EXPENDITURE ON A DEPARTMENTAL BASIS INCLUDING CAPITAL FINANCING IN THE ESTIMATE OF THE INDIVIDUAL DEPARTMENT/AGENCY

THE MUNICIPALITY OF METROPOLITAN TORONTO *FORM NO. MT 15*

1991 OPERATING BUDGET

($000.0)

ESTIMATE OF GENERAL LEVY ON A NET DEPARTMENTAL BASIS – INCLUSIVE OF CAPITAL FINANCING

DEPARTMENT OR AGENCY	1991 ESTIMATE $	% OF TOTAL EXP	1990 ESTIMATE $	% OF TOTAL EXP	1990 ACTUAL $	% OF TOTAL EXP	INCREASE OR DECREASE 91 EST/ 90 EST $	91 EST/ 90 EST %	INCREASE OR DECREASE 91 EST/ 90 ACT $	91 EST/ 90 ACT %
GENERAL GOVERNMENT										
COUNCIL	8964.7	0.7	8706.1	0.7	8439.8	0.7	258.6	2.7	524.9	6.2
CHIEF ADMINISTRATIVE OFFICER'S	7852.1	0.6	4265.3	0.4	4613.4	0.4	3586.8	84.1	3238.7	70.2
CORPORATE SERVICES DEPARTMENT	11861.8	0.9	12637.9	1.1	15535.5	1.3	-776.1	-6.1	-3673.7	-23.6
AUDIT DEPARTMENT	2001.7	0.1	1993.5	0.2	1882.4	0.2	8.2	0.4	119.3	6.3
CHAIRMAN'S OFFICE	3949.9	0.3	3641.7	0.3	3480.0	0.3	308.2	8.5	469.9	13.5
CLERK'S DEPARTMENT	9569.0	0.7	10295.7	0.9	9509.1	0.8	-726.7	-7.1	59.9	0.6
LEGAL DEPARTMENT	6185.6	0.5	5481.2	0.5	5372.8	0.4	704.4	12.9	812.8	15.1
PERSONNEL DEPARTMENT	10512.9	0.8	8788.1	0.7	8880.3	0.7	1724.8	19.6	1632.6	18.4
TREASURY DEPARTMENT	10357.9	0.8	10819.0	0.9	11237.1	0.9	-461.1	-4.3	-879.2	-7.8
TOTAL EXPENDITURE	71235.6	5.3	66628.5	5.6	68950.4	5.7	4607.1	6.9	2285.2	3.3
PROTECTIVE SERVICES										
LICENSING COMMISSION	1390.5	0.1	1063.9	0.1	972.2	0.1	326.6	30.7	418.3	43.0
POLICE SERVICES BOARD	487341.7	36.4	452666.6	38.4	460438.9	37.8	34675.1	7.7	26902.8	5.8
CONSERVATION AUTHORITY	12299.0	0.9	16903.3	1.4	14852.7	1.2	-4604.3	-27.8	-2643.7	-17.8
TOTAL EXPENDITURE	500941.2	37.4	470633.8	39.9	476263.8	39.1	30307.4	6.4	24677.4	5.2
TRANSPORTATION SERVICES										
TRANSPORTATION DEPARTMENT	76903.6	5.7	67959.4	5.8	71972.0	5.9	8944.2	13.2	4931.6	6.9
TORONTO TRANSIT COMMISSION	174425.8	13.0	148714.0	12.6	151001.5	12.4	25711.8	17.3	23424.3	15.5
TOTAL EXPENDITURE	251329.4	18.7	216673.4	18.4	222973.5	18.3	34656.0	16.0	28355.9	12.7
ENVIRONMENTAL SERVICES										
WORKS DEPARTMENT	0.0	0.0	18631.9	1.6	16900.7	1.4	-18631.9	-100.0	-16900.7	-100.0
TOTAL EXPENDITURE	0.0	0.0	18631.9	1.6	16900.7	1.4	-18631.9	-100.0	-16900.7	-100.0
HEALTH SERVICES										
AMBULANCE SERVICES DEPARTMENT	32298.4	2.4	31093.5	2.6	33244.3	2.7	1204.9	3.9	-945.9	-2.8
TOTAL EXPENDITURE	32298.4	2.4	31093.5	2.6	33244.3	2.7	1204.9	3.9	-945.9	-2.8
SOCIAL & FAMILY SERVICES										
COMMUNITY SERVICES DEPARTMENT	219992.6	16.4	155989.9	13.2	171713.3	14.1	64002.7	41.0	48279.3	28.1
CATHOLIC CHILDREN'S AID SOCIETY	7914.8	0.6	7738.7	0.7	7738.7	0.6	176.1	2.3	176.1	2.3
CHILDREN'S AID SOCIETY - METRO	12609.6	0.9	11856.1	1.0	11856.1	1.0	753.5	6.4	753.5	6.4
JEWISH FAMILY & CHILD SERVICE	636.4	0.0	589.0	0.0	589.0	0.0	47.4	8.0	47.4	8.0
TOTAL EXPENDITURE	241153.4	18.0	176173.7	14.9	191897.1	15.7	64979.7	36.9	49256.3	25.7

THE MUNICIPALITY OF METROPOLITAN TORONTO

1991 OPERATING BUDGET

($000.0)

FORM NO. MT 15

ESTIMATE OF GENERAL LEVY ON A NET DEPARTMENTAL BASIS – INCLUSIVE OF CAPITAL FINANCING

DEPARTMENT OR AGENCY	1991 ESTIMATE $	% OF TOTAL EXP	1990 ESTIMATE $	% OF TOTAL EXP	1990 ACTUAL $	% OF TOTAL EXP	INCREASE OR DECREASE 91 EST/ 90 EST $	91 EST/ 90 EST %	91 EST/ 90 ACT $	91 EST/ 90 ACT %
RECREATIONAL & CULTURAL SERVICES										
METRO TORONTO ZOO	13433.9	1.0	12573.5	1.1	11843.5	1.0	860.4	6.8	1590.4	13.4
LIBRARY BOARD	25682.0	1.9	25985.3	2.2	24868.0	2.0	-303.3	-1.2	814.0	3.3
EXHIBITION PLACE	8935.0	0.7	8146.0	0.7	8024.2	0.7	789.0	9.7	910.8	11.4
O'KEEFE CENTRE	135.2	0.0	402.4	0.0	-537.2	0.0	-267.2	-66.4	672.4	-125.2
THE GUILD	199.9	0.0	112.6	0.0	112.6	0.0	87.3	77.5	87.3	77.5
PARKS & PROPERTY DEPARTMENT	29376.8	2.2	27333.1	2.3	27162.6	2.2	2043.7	7.5	2214.2	8.2
TOTAL EXPENDITURE	77762.8	5.8	74552.9	6.3	71473.7	5.9	3209.9	4.3	6289.1	8.8
PLANNING & DEVELOPMENT										
PLANNING DEPARTMENT	7555.7	0.6	6241.4	0.5	5878.7	0.5	1314.3	21.1	1677.0	28.5
REDEVELOPMENT	532.2	0.0	463.5	0.0	351.4	0.0	68.7	14.8	180.8	51.5
CONVENTION & VISITORS ASSOCIATION	0.0	0.0	6715.5	0.6	6657.7	0.5	-6715.5	-100.0	-6657.7	-100.0
TOTAL EXPENDITURE	8087.9	0.6	13420.4	1.1	12887.8	1.1	-5332.5	-39.7	-4799.9	-37.2
OTHER										
SUNDRY AT LARGE	130889.5	9.8	94009.5	8.0	106288.8	8.7	36880.0	39.2	24600.7	23.1
GRANT PROGRAMS	26818.5	2.0	18230.9	1.5	18621.2	1.5	8587.6	47.1	8197.3	44.0
TOTAL EXPENDITURE	1340516.7	100.0	1180048.5	100.0	1219481.3	100.0	160468.2	13.6	121035.4	9.9
UNALLOCATED REVENUE	-304732.8	-22.7	-189007.1	-16.0	-243921.0	-20.0	-115725.7	61.2	-60811.8	24.9
NET EXPENDITURE	1035783.9	77.3	991041.4	84.0	975560.3	80.0	44742.5	4.5	60223.6	6.2
SURPLUS FROM 1990 OPERATIONS	-15481.1	-1.2	0.0	0.0	15481.1	1.3	-15481.1	-	-30962.2	-200.0
SURPLUS FROM 1989 OPERATIONS	0.0	0.0	-55159.7	-4.7	-55159.7	-4.5	55159.7	-100.0	55159.7	-100.0
GENERAL LEVY	1020302.8	76.1	935881.7	79.3	935881.7	76.7	84421.1	9.0	84421.1	9.0

NOTES:

1. 1991 Average Commercial Mill Rate is 111.63 mills compared with 104.38 mills in 1990 - an increase of 7.25 mills, or 6.9 per cent.
   1991 Average Residential Mill Rate is 94.89 mills compared with 88.72 mills in 1990 - an increase of 6.16 mills, or 6.9 per cent.

2. The Weighted Assessment increases by 1.9 per cent. in 1991 To 9140116467 from the 1990 level of 8966117109.

SCHEDULE 6

NET EXPENDITURE ON A DEPARTMENTAL BASIS
CAPITAL FINANCING REPORTED SEPARATELY FROM THE
ESTIMATE OF THE INDIVIDUAL DEPARTMENT/AGENCY

THE MUNICIPALITY OF METROPOLITAN TORONTO

FORM NO. MT 15A

1991 OPERATING BUDGET

($000.0)

ESTIMATE OF GENERAL LEVY ON A NET DEPARTMENTAL BASIS – EXCLUSIVE OF CAPITAL FINANCING

DEPARTMENT OR AGENCY	1991 ESTIMATE $	% OF TOTAL EXP	1990 ESTIMATE $	% OF TOTAL EXP	1990 ACTUAL $	% OF TOTAL EXP	INCREASE OR DECREASE 91 EST/ 90 EST $	91 EST/ 90 EST %	91 EST/ 90 ACT $	91 EST/ 90 ACT %
GENERAL GOVERNMENT										
COUNCIL	8944.7	0.7	8706.1	0.7	8419.8	0.7	238.6	2.7	524.9	6.2
CHIEF ADMINISTRATIVE OFFICER'S	7852.1	0.6	4265.3	0.4	4613.4	0.4	3586.8	84.1	3238.7	70.2
CORPORATE SERVICES DEPARTMENT	11861.8	0.9	12637.9	1.1	15535.5	1.3	-776.1	-6.1	-3673.7	-23.6
AUDIT DEPARTMENT	2001.7	0.1	1993.5	0.2	1882.4	0.2	8.2	0.4	119.3	6.3
CHAIRMAN'S OFFICE	3949.9	0.3	3641.7	0.3	3480.0	0.3	308.2	8.5	469.9	13.5
CLERK'S DEPARTMENT	7450.4	0.6	6183.0	0.5	5753.1	0.5	1267.4	20.5	1697.3	29.5
LEGAL DEPARTMENT	6185.6	0.5	5481.2	0.5	5372.8	0.4	704.4	12.9	812.8	15.1
PERSONNEL DEPARTMENT	10512.9	0.8	8788.1	0.7	8880.3	0.7	1724.8	19.6	1632.6	18.4
TREASURY DEPARTMENT	10357.9	0.8	10819.0	0.9	11237.1	0.9	-461.1	-4.3	-879.2	-7.8
TOTAL EXPENDITURE	69117.0	5.2	62515.8	5.3	65174.4	5.3	6601.2	10.6	3942.6	6.0
PROTECTIVE SERVICES										
LICENSING COMMISSION	1390.5	0.1	961.4	0.1	900.0	0.1	429.1	44.6	490.5	54.5
POLICE SERVICES BOARD	469358.2	35.0	435182.4	36.9	445949.0	36.6	34175.8	7.9	23409.2	5.2
CONSERVATION AUTHORITY	5619.1	0.4	5415.7	0.5	5415.7	0.4	203.4	3.8	203.4	3.8
TOTAL EXPENDITURE	476367.8	35.5	441559.5	37.4	452264.7	37.1	34808.3	7.9	24103.1	5.3
TRANSPORTATION SERVICES										
TRANSPORTATION DEPARTMENT	41828.1	3.1	39634.3	3.4	40610.5	3.3	2193.8	5.5	1217.6	3.0
TORONTO TRANSIT COMMISSION	133064.4	9.9	115398.5	9.8	118381.2	9.7	17665.9	15.3	14683.2	12.4
TOTAL EXPENDITURE	174892.5	13.0	155032.8	13.1	158991.7	13.0	19859.7	12.8	15900.8	10.0
ENVIRONMENTAL SERVICES										
WORKS DEPARTMENT	-49436.8	-3.7	-30097.2	-2.6	-27653.2	-2.3	-19339.6	64.3	-21783.6	78.8
TOTAL EXPENDITURE	-49436.8	-3.7	-30097.2	-2.6	-27653.2	-2.3	-19339.6	64.3	-21783.6	78.8
HEALTH SERVICES										
AMBULANCE SERVICES DEPARTMENT	30348.9	2.3	28881.5	2.4	32075.1	2.6	1467.4	5.1	-1726.2	-5.4
TOTAL EXPENDITURE	30348.9	2.3	28881.5	2.4	32075.1	2.6	1467.4	5.1	-1726.2	-5.4
SOCIAL & FAMILY SERVICES										
COMMUNITY SERVICES DEPARTMENT	217833.4	16.2	154454.7	13.1	169724.4	13.9	63378.7	41.0	48109.0	28.3
CATHOLIC CHILDREN'S AID SOCIETY	7914.8	0.6	7738.7	0.7	7738.7	0.6	176.1	2.3	176.1	2.3
CHILDREN'S AID SOCIETY - METRO	12609.6	0.9	11856.1	1.0	11856.1	1.0	753.5	6.4	753.5	6.4
JEWISH FAMILY & CHILD SERVICE	636.4	0.0	589.0	0.0	589.0	0.0	47.4	8.0	47.4	8.0
TOTAL EXPENDITURE	238994.2	17.8	174638.5	14.8	189908.2	15.6	64355.7	36.9	49086.0	25.8

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THE MUNICIPALITY OF METROPOLITAN TORONTO

1991 OPERATING BUDGET

($000.0)

FORM NO. MT 15A

ESTIMATE OF GENERAL LEVY ON A NET DEPARTMENTAL BASIS – EXCLUSIVE OF CAPITAL FINANCING

DEPARTMENT OR AGENCY	1991 ESTIMATE $	% OF TOTAL EXP	1990 ESTIMATE $	% OF TOTAL EXP	1990 ACTUAL $	% OF TOTAL EXP	INCREASE OR DECREASE 91 EST/ 90 EST $	91 EST/ 90 EST %	91 EST/ 90 ACT $	91 EST/ 90 ACT %
RECREATIONAL & CULTURAL SERVICES										
METRO TORONTO ZOO	9382.8	0.7	8723.2	0.7	9227.1	0.8	659.6	7.6	155.7	1.7
LIBRARY BOARD	21535.9	1.6	20916.1	1.8	20436.1	1.7	619.8	3.0	1099.8	5.4
EXHIBITION PLACE	-353.9	0.0	-2304.2	-0.2	-252.1	0.0	1950.3	-84.6	-101.8	40.4
O'KEEFE CENTRE	135.2	0.0	402.4	0.0	-537.2	0.0	-267.2	-66.4	672.4	-125.2
THE GUILD	199.9	0.0	112.6	0.0	112.6	0.0	87.3	77.5	87.3	77.5
PARKS & PROPERTY DEPARTMENT	23830.2	1.8	21968.2	1.9	23218.2	1.9	1862.0	8.5	612.0	2.6
TOTAL EXPENDITURE	54730.1	4.1	49818.3	4.2	52204.7	4.3	4911.8	9.9	2525.4	4.8
PLANNING & DEVELOPMENT										
PLANNING DEPARTMENT	7555.7	0.6	6241.4	0.5	5878.7	0.5	1314.3	21.1	1677.0	28.5
REDEVELOPMENT	532.2	0.0	463.5	0.0	351.4	0.0	68.7	14.8	180.8	51.5
CONVENTION & VISITORS ASSOCIATION	0.0	0.0	6715.5	0.6	6657.7	0.5	-6715.5	-100.0	-6657.7	-100.0
TOTAL EXPENDITURE	8087.9	0.6	13420.4	1.1	12887.8	1.1	-5332.5	-39.7	-4799.9	-37.2
OTHER										
SUNDRY AT LARGE	124962.8	9.3	91828.8	7.8	101354.8	8.3	33134.0	36.1	23608.0	23.3
GRANT PROGRAMS	26818.5	2.0	18230.9	1.5	18621.2	1.5	8587.6	47.1	8197.3	44.0
TOTAL EXPENDITURE EXCLUDING CAPITAL FINANCING	1154882.9	86.2	1005829.3	85.2	1055829.4	86.6	149053.6	14.8	99053.5	9.4
CAPITAL FINANCING										
DEBT CHARGES	126151.0	9.4	115927.6	9.8	107037.1	8.8	10223.4	8.8	19113.9	17.9
CAPITAL FROM CURRENT	59482.8	4.4	58291.6	4.9	56614.8	4.6	1191.2	2.0	2868.0	5.1
TOTAL EXPENDITURE	185633.8	13.8	174219.2	14.8	163651.9	13.4	11414.6	6.6	21981.9	13.4
TOTAL EXPENDITURE INCLUDING CAPITAL FINANCING	1340516.7	100.0	1180048.5	100.0	1219481.3	100.0	160468.2	13.6	121035.4	9.9
UNALLOCATED REVENUE	-304732.8	-22.7	-189007.1	-16.0	-243921.0	-20.0	-115725.7	61.2	-60811.8	24.9
NET EXPENDITURE	1035783.9	77.3	991041.4	84.0	975560.3	80.0	44742.5	4.5	60223.6	6.2
SURPLUS FROM 1990 OPERATIONS	-15481.1	-1.2	0.0	0.0	15481.1	1.3	-15481.1	-	-30962.2	-200.0
SURPLUS FROM 1989 OPERATIONS	0.0	0.0	-55159.7	-4.7	-55159.7	-4.5	55159.7	-100.0	55159.7	-100.0
GENERAL LEVY	1020302.8	76.1	935881.7	79.3	935881.7	76.7	84421.1	9.0	84421.1	9.0

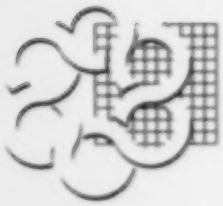
SCHEDULE 7

THE MUNICIPALITY OF METROPOLITAN TORONTO

1991 OPERATING BUDGET

CAPITAL FINANCING COSTS
($000's)

Department or Agency	1991 Estimate			1990 Estimate			1990 Actual		
	Debt Charges	Capital from Current	Total	Debt Charges	Capital from Current	Total	Debt Charges	Capital from Current	Total
A. Metro General									
Clerk's Department	963.8	1,154.8	2,118.6	106.0	4,006.7	4,112.7	7.3	3,748.7	3,756.0
Licensing Commission	0.0	0.0	0.0	0.0	102.5	102.5	0.0	72.2	72.2
Police Services Board	11,875.3	6,108.2	17,983.5	11,860.7	5,623.5	17,484.2	10,712.0	3,777.9	14,489.9
Conservation Authority	4,976.0	1,613.9	6,589.9	4,765.5	6,722.1	11,487.6	4,091.0	5,346.0	9,437.0
Transportation Department	15,269.0	19,806.5	35,075.5	14,508.2	13,816.9	28,325.1	14,907.5	16,454.0	31,361.5
Toronto Transit Commission	23,811.9	17,549.5	41,361.4	24,674.6	8,640.9	33,315.5	22,615.0	10,005.3	32,620.3
Works Department - Environmental Services:									
Solid Waste Management	12,036.3	0.0	12,036.3	12,813.6	6,157.7	18,971.3	12,356.0	4,668.0	17,024.0
Water Pollution Control	37,400.5	0.0	37,400.5	29,757.8	0.0	29,757.8	27,529.9	0.0	27,529.9
Ambulance Services Department	804.6	1,144.9	1,949.5	741.3	1,470.7	2,212.0	575.5	593.7	1,169.2
Community Services Department	3,626.0	2,197.0	5,823.0	3,177.0	1,652.2	4,829.2	3,434.4	1,772.4	5,206.8
Metro Toronto Zoo	2,665.9	1,385.2	4,051.1	3,071.1	779.2	3,850.3	2,616.4	0.0	2,616.4
Library Board	3,555.5	590.6	4,146.1	3,918.3	1,150.9	5,069.2	3,473.0	958.9	4,431.9
Exhibition Place	7,716.2	1,572.7	9,288.9	6,121.0	4,329.2	10,450.2	4,670.7	3,605.6	8,276.3
Parks & Property Department	3,913.8	1,632.8	5,546.6	3,706.5	1,658.4	5,364.9	3,257.4	687.0	3,944.4
Other Metro Projects	1,200.0	4,726.7	5,926.7	0.0	2,180.7	2,180.7	8.9	4,925.1	4,934.0
Total Gross Capital Financing	129,814.8	59,482.8	189,297.6	119,221.6	58,291.6	177,513.2	110,255.0	56,614.8	166,869.8
Less: Recovery re Housing Co.	3,663.8	0.0	3,663.8	3,294.0	0.0	3,294.0	3,217.9	0.0	3,217.9
Plus: Provision to Capital Financing Stabilization Reserve	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1676.8	1,676.8
Net Capital Financing	126,151.0	59,482.8	185,633.8	115,927.6	58,291.6	174,219.2	107,037.1	58,291.6	165,328.7
B. Water Supply									
Works Department - Water Supply	17,022.3	6,000.0	23,022.3	16,517.0	6,000.0	22,517.0	11,896.0	6,000.0	17,896.0



1991 OPERATING BUDGET

Schedule 8

THE MUNICIPALITY OF METROPOLITAN TORONTO
RESERVES AND RESERVE FUNDS ESTIMATES FOR 1991
($000's)

A. Reserves for General Purposes	Opening Balance 1991	1991 Provision	1991 Withdrawals	Year-End Balance
Exchange Stabilization	4,360	0	0	4,360
Transportation - Equipment Replacement	1,379	3,677	3,499	1,557
Solid Waste Management - Equipment Replacement	7,461	4,780	4,914	7,327
Police Central Sick Pay	5,209	750	250	5,709
Acquisition of Parklands	1,583	0	0	1,583
Major Expenditure Variations	20,000	0	18,000	2,000
Capital Financing Stabilization	1,677	0	1,677	0
Arbitration and Legislation Contingency	12,627	0	0	12,627
Debenture Redemption	4,840	0	0	4,840
Solid Waste Management - Perpetual Care	1,483	742	794	1,431
Waste Management Reserve	200,357	49,650	90,292	159,715
Environmental Reserve	0	200	175	25

B. Reserve Funds for General Purposes	Opening Balance 1991	1991 Provision	Interest Earned	1991 Withdrawals	Year-End Balance
Contingencies - Ministry of the Environment	167	0	17	0	184
O'Keefe Centre Capital Improvements	1,536	600	120	175	2,081
Exhibition Stadium Capital Improvements	3,170	30	315	80	3,435
Insurance	28,641	4,300	3,300	7,000	29,241
Corporate Sick Pay Liability	9,422	6,189	940	6,230	10,321
Regent Park Community Centre	86	0	0	86	0
C.N.E.A. Vested	150	0	15	0	165
Gordon Sinclair Scholarship	22	0	2	0	24
Central Laundry	879	425	97	250	1,151
Animal Transactions	631	110	63	110	694
Payroll Benefits Plan	21,682	2,000	2,168	2,000	23,850
Capital Costs of Metro Hall	10,690	15,000	280	25,970	0
Water Pollution Control Measures	20,609	14,548	2,061	25,000	12,218
Capital Property Settlements	10,607	0	1,061	0	11,668
Ballet Opera House	5,322	0	190	5,512	0
Solid Waste Management - Doubtful Accounts	0	1,147	22	1,000	169
Severance Provisions for Members of Council	180	180	27	180	207

1991 OPERATING BUDGET

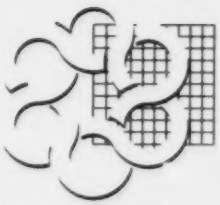
SCHEDULE 9

TOTAL ESTABLISHMENT OF STRENGTH

	Approved Establishment January 1, 1991	Net Changes To Establishment: Total Requested For 1991 Funding	Net Changes To Establishment: Approved *	Net Changes To Establishment: Corporate Reorganization	Total Approved Establishment For 1991
Council	68	68			68
Chief Administrative Officer's	37	40	3	25	65
Corporate Services	141	167	13	(18)	136
Audit	34	34			34
Chairman's Office	35	35			35
Clerk's	63	68	2		65
Legal	84	97	2		86
Personnel	91	99	4	10	105
Treasury	160	172	1	(17)	144
Licensing Commission	129	152	6		135
Police Services Board	7,727	8,010	126		7,853
Conservation Authority	251	254			251
Transportation	559	585	13		572
Toronto Transit Commission	10,367	10,736			10,367
Works Dept. - Env. Services	1,439	1,487	35		1,474
Works Dept. - Water Supply	403	407	4		407
Ambulance Services	949	960	6		955
Community Services	4,428	4,590	108		4,536
Catholic Children's Aid Society	400	400			400
Metro Children's Aid Society	637	637			637
Jewish Family and Child Service	39	39			39
Metro Toronto Zoo	248	258	1		249
Metro Toronto Library Board	397	398			397
Exhibition Place	120	119	(1)		119
O'Keefe Centre	25	25			25
The Guild	2	2			2
Parks & Property	498	521	15		513
Planning	68	85	7		75
Metro Toronto Convention and Visitors Association	61	64	1		62
Sub-Total - Metro. Departments	9,057	9,415	213	0	9,270
Sub-Total - Boards, Agencies & Commissions	20,403	21,094	133	0	20,536
TOTAL	29,460	30,509	346	0	29,806

* Of the 346 recommended for funding, 183 represent conversions of temporary staff to permanent.

NOTE: Corporate Reorganization reflects the following transfers:
17 in Budget Analysis and Control Division from Treasury and 18 in Corporate Planning Division from Corporate Services to Chief Administrative Officer's; and 10 in Equal Employment Opportunity Division from Chief Administrative Officer's to Personnel.



D. THE WATER SUPPLY BUDGET

The Water Supply Division of the Works Department is a self-sustaining entity which is financed by the sale of water, and therefore its budget does not affect the Metropolitan Corporation's general tax levy.

The 1991 Water Supply Budget shows that revenues will exceed expenditures by $1,455.6 thousand.

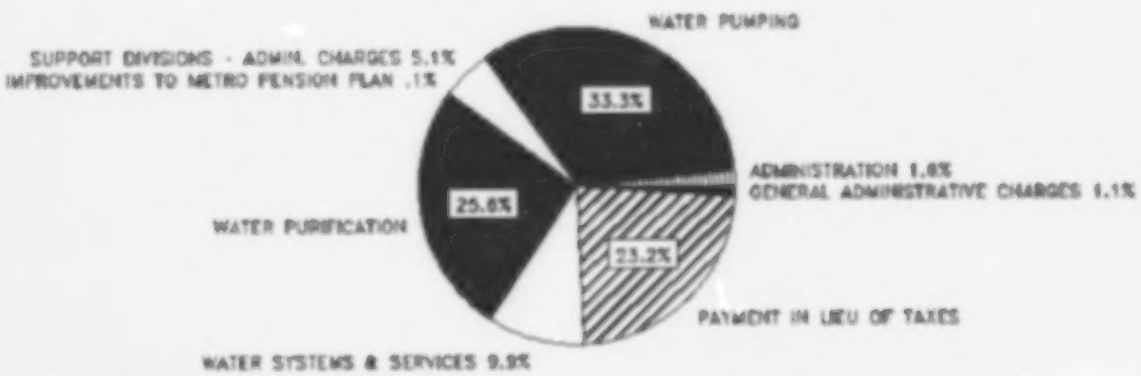
WORKS DEPARTMENT - WATER SUPPLY

PURPOSE:

The Water Supply Division of the Works Department is responsible for the supply of potable water in a sufficient quantity to meet the requirements of Metropolitan Toronto citizens and by way of a Provincial agreement, those of Municipality of York citizens. The water supply satisfies the highest standard of quality in conformance with Provincial requirements and Federal Acts and Regulations.

CURRENT ESTIMATE:

Increases in hydro costs, contracted services, payment in lieu of taxes to municipalities, GST, and the reallocation of Departmental Administration charges are the main reasons for the 1991 estimate increase.



1991 OPERATING BUDGET

DEPARTMENTAL OR AGENCY APPROPRIATIONS SUMMARY

DEPARTMENT OR AGENCY: WORKS DEPARTMENT - WATER SUPPLY

PROGRAM OR APPROPRIATION	in $000's to one decimal place		
	1991 ESTIMATE	1990 ESTIMATE	1990 ACTUAL
ADMINISTRATION	1,081.4	978.7	952.1
WATER PURIFICATION	17,480.2	16,700.4	16,270.1
WATER PUMPING	22,306.3	20,433.2	20,176.8
WATER SYSTEMS AND SERVICES	6,663.4	5,828.5	5,161.7
SUPPORT DIVISIONS - ADMINISTRATIVE CHARGES	3,431.4	3,062.6	3,066.3
PAYMENTS IN LIEU OF TAXES	15,586.0	14,156.4	14,406.9
GENERAL ADMINISTRATION CHARGES	758.1	700.9	690.0
IMPROVEMENTS TO METRO PENSION PLAN	46.1	46.1	45.1
Gross Expenditure excluding Capital Financing	67,352.9	61,906.8	60,789.0
Less Reimbursement Credits :			
Rental of Properties	209.5	199.5	189.7
Sundry Revenue	125.0	120.0	245.4
Sale of Water to Area Municipalities	90,089.3	82,493.9	78,969.8
Interest Earnings	1,407.0	2,300.0	390.6
Total Reimbursement Credits	91,830.8	85,113.4	79,795.5
Net Revenue excluding Capital Financing	(24,477.9)	(23,206.6)	(19,006.5)
Capital Financing :			
DEBT CHARGES	17,022.3	16,517.0	11,896.0
CAPITAL FROM CURRENT	6,000.0	6,000.0	6,000.0
Total Capital Financing	23,022.3	22,517.0	17,896.0
Net Revenue Including Capital Financing	(1,455.6)	(689.6)	(1,110.5)

THE MUNICIPALITY OF METROPOLITAN TORONTO

THE MUNICIPALITY OF METROPOLITAN TORONTO
RESERVES AND RESERVE FUNDS ESTIMATES FOR 1991
($000's)

Reserves for Waterworks Purposes	Opening Balance 1991	1991 Provision	1991 Withdrawals	Year-End Balance
Stabilization of Water Rates	10,000	0	0	10,000
Exchange Stabilization	628	0	0	628
Capital Financing Stabilization	7,825	0	1,600	6,225

E. THE EDUCATION BUDGET

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4.	Education Levy	E-5
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	Schedule 2 - Apportionment of the Metropolitan Tax Levy 1991	E-8

E. THE EDUCATION BUDGET

1. Introduction

The responsibility for the operating and financing of the public elementary and secondary school system in the Metropolitan area rests with the Metropolitan Toronto School Board (M.T.S.B.), while the actual administration of the schools is the responsibility of the Boards of Education for the individual area municipalities. The M.T.S.B. is required to provide Area Boards of Education with the funds necessary for an educational program throughout the Metropolitan area, having regard to each area municipality's varying needs. The approved requirements (including debt service) of the six Boards of Education, together with the estimates for the M.T.S.B.'s own purposes, are combined into a composite budget to determine the Metropolitan tax levy for public education purposes each year. The funds required by the M.T.S.B. are requisitioned from the Metropolitan Corporation which levies on the area municipalities. Legislation also permits special discretionary school tax levies, within prescribed limits, to be made by the individual boards of education for sums required in excess of the funds provided by the M.T.S.B.

2. Summary

A comparison of the 1991 Education Budget with 1990 is shown in Table 1 on the following page. Table 2 on page E-4 shows the derivation of the "Average Equivalent Mill Rates" for education requirements. Schedule 1 on page E-7 shows the funds provided to each board.

1991 OPERATING BUDGET

TABLE 1

SUMMARY OF 1991 EDUCATION BUDGET

Public Elementary and Secondary Schools	1991 Estimate $	1990 Estimate $	Increase/(Decrease) $	Increase/(Decrease) %
Gross Expenditures	2,114,172,561	1,931,786,116	182,386,445	9.4
Less: Miscellaneous Revenues*	69,100,501	79,960,572	(10,860,071)	13.6
Surplus from Prior Year	27,052,424	238,852	26,813,572	112.3
Provincial Grants	(14,245,000)	(17,471,000)	3,226,000	(18.5)
Metropolitan Separate School Board Net Tuition Fees	54,500,000	47,770,000	6,730,000	14.1
Metropolitan Separate School Board Payments	-	3,400,000	(3,400,000)	(100.0)
Interest	11,000,000	-	11,000,000	-
Transfer from Metro Hall Public Education Exchange	9,000,000	-	9,000,000	-
Metropolitan Tax Levy before Adjustments	1,957,764,636	1,817,887,692	139,876,944	7.7
Less: Reduction - Discretionary Local Levy**	3,073,044	2,899,206	173,838	6.0
Reduction - Area Board Surplus***	5,431,068	4,796,204	634,864	13.2
Net Tax Levy	1,949,260,524	1,810,192,282	139,068,242	7.7

* Miscellaneous revenue has been reduced by the School Board's share of tax deficiencies.

** The apportionment of the levy has been reduced by a portion of the funds anticipated to be levied and collected in the City of Toronto as discretionary local levy, in accordance with section 133b of the Act.

*** The apportionment of the levy to the area municipalities has also been reduced by portions of Area Boards' surpluses as computed in accordance with section 127 of the Municipality of Metropolitan

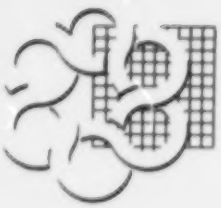


TABLE 2

"AVERAGE EQUIVALENT MILL RATES" FOR
EDUCATION REQUIREMENTS

	Public Elementary School Purposes $	Secondary School Purposes $	Total $
Levy			
1991 Estimate	1,070,471,965	878,788,559	1,949,260,524
1990 Estimate	977,541,687	832,650,595	1,810,192,282
Increase/(Decrease) - 1991 over 1990	92,930,278	46,137,964	139,068,242

Weighted Assessment	Total $
1991 Estimate	8,895,701,417
1990 Actual	8,803,368,402
Increase/(Decrease) - 1991 over 1990	92,333,015
	or 1.0%

"Average Equivalent Mill Rates"

	Public School		Secondary School		Total	
	Res.	Comm.	Res.	Comm.	Res.	Comm.
1991 Estimate	120.34	141.58	98.79	116.22	219.13	257.80
1990 Estimate	111.04	130.64	94.58	111.27	205.62	241.91
Increase - 1991 over 1990	9.30	10.94	4.21	4.95	13.51	15.89
	or (8.37%)		or (4.45%)		or (6.57%)	

3. Provincial Grants

The payment to the Province in 1991 is estimated to decrease by 18.5% from the 1990 Estimate, leading to a repayment of $14,245,000 which represents 0.7% of the net tax levy.

4. Education Levy

The total 1991 Metro net education levy is $1,949,260,524 of which $1,070,471,965 is required for public elementary school purposes and $878,788,559 for secondary school purposes. The distribution of the education levy for 1991 by Area Municipality is shown in Schedule 2 on page E-8. Certain adjustments with respect to the 1990 Actuals have been made to the 1991 education levy. These adjustments reflect any variances from the 1990 budget with respect to the actual rateable assessment used for tax billings by the area municipalities.

Complete budget details can be obtained from the Metropolitan Toronto School Board upon request.

5. Provisions to Reserves/Reserve Funds

In addition to the approval of the education levy, Metropolitan Council is also required to approve the following provisions to reserves and reserve funds in the 1991 School Board Estimates:

(1) Provision for the Reserve Fund for Expenditures to Be Made Out of Current Funds for Permanent Improvements

This reserve fund allows the School Board to accumulate the current funds required to complete the financing of each year's capital program (i.e. the portion of the capital program which is not financed by the issuance of debentures) with no restriction with respect to the timing of the expenditure from the fund. The approved provision to the reserve for 1991 is $25,000,000 for public elementary school purposes and $11,700,000 for secondary school purposes.

(2) Provisions for the Ministry Equity Capital Reserve and the Board Equity Capital Reserve

The proceeds from the sale and lease of surplus school buildings and sites made subsequent to December 31, 1980, must be allocated as follows:

- The portion of the net proceeds equal to the reduction in the grant for extraordinary expenditure which would occur if the sale proceeds were to be deducted from recognized extraordinary expenditure - the "negative grant" - must be placed in a Ministry Equity Capital Reserve, the purpose of which is to fund the Ministry portion of approved projects that will be processed under the Capital Grant Plan.

- The balance of the net proceeds from the sale of surplus school buildings and sites, and the net proceeds from leases in which the Ministry waives the negative grant, must be placed in a Board Equity Capital Reserve, the purpose of which is to fund capital projects.

The approved provisions to the above reserves in the 1991 School Board Estimates are:

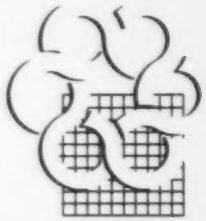
	For Public Elementary Schools $	For Secondary Schools $
Ministry Equity Capital Reserve	0	0
Board Equity Capital Reserve	3,700,000	1,300,000

(3) Provision for the Reserve Fund for Metro-wide Insurance Plan

The School Board maintains this reserve in order to provide for the portion of the insurance coverage for which the School Board is responsible. Beginning in 1986, the School Board undertook to self insure against property, automobile, and liability risks because of the conditions in the insurance market. The approved provisions to the reserve for 1991 are $500,000 for public elementary school purposes and $300,000 for secondary school purposes.

SCHEDULE 1
THE METROPOLITAN TORONTO SCHOOL BOARD
1991 COMPOSITE CURRENT BUDGET

	Gross Expenditure $	Revenue $	Net Budget $
For Public Elementary School Purposes			
East York Board of Education	50,098,139	861,001	49,237,138
Etobicoke Board of Education	120,882,901	2,983,060	117,899,841
North York Board of Education	223,855,253	6,972,166	216,883,087
Scarborough Board of Education	269,295,466	4,815,172	264,480,294
Toronto Board of Education	288,456,743	8,794,620	279,662,123
York Board of Education	62,902,224	939,500	61,962,724
CEFCUT	10,321,771	343,807	9,977,964
Metropolitan Toronto School Board	81,934,219	2,900,000	79,034,219
Sub-Total	1,107,746,716	28,609,326	1,079,137,390
For Secondary School Purposes			
East York Board of Education	46,835,870	1,047,104	45,788,766
Etobicoke Board of Education	105,661,940	5,049,275	100,612,665
North York Board of Education	219,142,955	10,265,334	208,877,621
Scarborough Board of Education	232,380,356	7,891,583	224,488,773
Toronto Board of Education	283,130,901	13,027,350	270,103,551
York Board of Education	66,655,500	1,560,500	65,095,000
CEFCUT	7,609,364	1,050,029	6,559,335
Metropolitan Toronto School Board	45,008,959	600,000	44,408,959
Sub-Total	1,006,425,845	40,491,175	965,934,670
Total	2,114,172,561	69,100,501	2,045,072,060



1991 OPERATING BUDGET

SCHEDULE 2

THE METROPOLITAN TORONTO SCHOOL BOARD

APPORTIONMENT OF THE METROPOLITAN TAX LEVY 1991

Municipality	1991 Sharing Ratio	Metropolitan Tax Levy $	Reduction Area Board Surplus $	(Over)/Under Requisition 1990 $	Net Tax Levy $
For Public Elementary School Purposes					
Borough of East York	.030493597	32,688,680	(1,965)	67,943	32,754,658
City of Etobicoke	.131909061	141,404,540	(655,925)	102,079	140,850,694
City of North York	.223913370	240,031,782	(641,544)	(187,035)	239,203,203
City of Scarborough	.157638676	168,986,302	(18,397)	17,223	168,985,128
City of Toronto	.425845854	456,500,383	(10,000)	(36,855)	456,453,528
City of York	.030199442	32,373,349	(185,240)	36,645	32,224,754
Total	1.000000000	1,071,985,036	(1,513,071)	-	1,070,471,965
For Public Secondary School Purposes					
Borough of East York	.030493597	26,916,898	(11,428)	57,975	26,963,445
City of Etobicoke	.131909061	116,436,993	(1,231,820)	87,103	115,292,276
City of North York	.223913370	197,649,800	(2,143,107)	(159,596)	195,347,097
City of Scarborough	.157638676	139,148,693	(29,277)	14,696	139,134,112
City of Toronto	.425845854	375,896,927	(10,000)	(31,447)	375,855,480
City of York	.030199442	26,657,245	(492,365)	31,269	26,196,149
Total	1.000000000	882,706,556	(3,917,997)	-	878,788,559

F. 1991 REVENUES AND EXPENDITURES FOR ALL PURPOSES

The 1991 consolidated Operating Budget for Metropolitan Toronto for all purposes is summarized in the graph and table on page F-3 which shows the total planned expenditures for the three areas of operation, as well as the major sources of anticipated revenue and the residual amounts that must be raised by the property tax levy. The total 1991 gross expenditure is estimated to be $5,109,266.1 thousand of which $1,184,975.6 thousand will be funded by grants from the Province of Ontario and $954,727.2 thousand from other revenues. The remaining $2,969,563.3 thousand will be raised by a tax levy on area municipalities. The summary of the total tax levy (general and education) by area municipality is shown in Schedule 1 of this section.

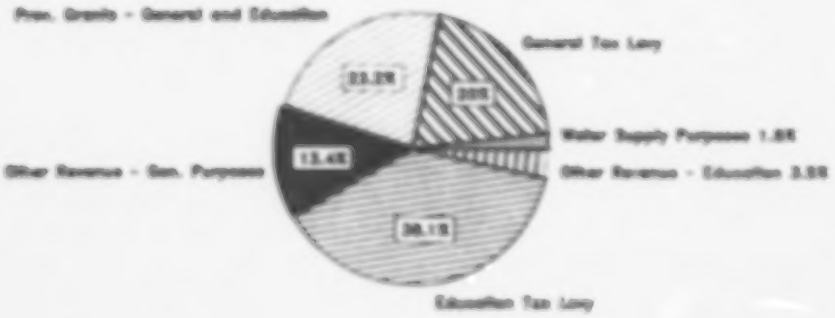
SCHEDULE 1

1991 TOTAL METRO EDUCATION AND GENERAL LEVIES
BY AREA MUNICIPALITY

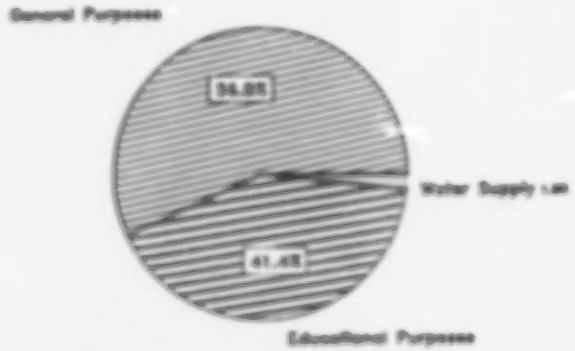
Municipality	1991 $	1991 % Of Total	1990 $	1990 % Of Total	Increase 1991/1990 $	Increase 1991/1990 %
Toronto	1,254,491.0	42.2%	1,146,441.5	41.7%	108,049.5	9.4%
North York	667,304.6	22.5%	624,236.5	22.7%	43,068.1	6.9%
Scarborough	467,989.1	15.8%	431,413.0	15.7%	36,576.1	8.5%
Etobicoke	398,262.5	13.4%	374,171.9	13.6%	24,090.6	6.4%
York	92,195.1	3.1%	86,702.5	3.2%	5,492.6	6.3%
East York	89,321.0	3.0%	83,108.6	3.0%	6,212.4	7.5%
Total	2,969,563.3	100.0%	2,746,074.0	100.0%	223,489.3	8.1%

1991 REVENUES AND EXPENDITURES

REVENUES - SOURCES OF FUNDS


Prov. Grants - General and Education
General Tax Levy
Water Supply Purposes 1.8%
Other Revenue - Education 3.5%
Other Revenue - Gen. Purposes
Education Tax Levy

GROSS EXPENDITURES - APPLICATION OF FUNDS



SOURCES OF FUNDS	Amount ($000's)	%
GENERAL PURPOSES		
Tax Levy on Area Municipalities	1,020,302.8	35.1%
Provincial Grants	1,199,220.6	41.3%
Other Revenue	685,194.9	23.6%
TOTAL – General Purposes	2,904,718.3	100.0%
EDUCATION PURPOSES		
Tax Levy on Area Municipalities	1,949,260.5	92.2%
Provincial Grants	(14,245.0)	-0.7%
Other Revenue	179,157.1	8.5%
TOTAL – Education Purposes	2,114,172.6	100.0%
WATER SUPPLY PURPOSES		
Water Sales to Area Municipalities	90,089.3	99.7%
Other Revenue	1,741.5	1.9%
Excess of Revenue over Expenditures	(1,455.6)	-1.6%
TOTAL – Water Supply Purposes	90,375.2	100.0%
TOTAL – ALL PURPOSES	5,109,266.1	
APPLICATION OF FUNDS		
GENERAL PURPOSES	2,904,718.3	56.8%
EDUCATION PURPOSES	2,114,172.6	41.4%
WATER SUPPLY PURPOSES	90,375.2	1.8%
TOTAL – ALL PURPOSES	5,109,266.1	100.0%

Note: Other Revenue for General and Education Purposes Includes Surplus from Prior Year.